

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(74) 1160 final

Brussels, 23 July 1974

RECOMMENDATION FOR A COUNCIL DECISION

on the negotiation of an Agreement in respect of
two Annexes to the International Convention on the
simplification and harmonization of Customs Procedures

(submitted to the Council by the Commission)

EXPLANATORY NOTE

1. Introduction

1.1. The Customs Co-operation Council (CCC) decided, at the meeting in Kyoto on 22 March 1973, that the International Convention on the simplification and harmonisation of customs procedures should be opened for signature by the Contracting Parties until 30 June 1974. The Council of the European Community has decided to conclude this Convention which is made up of a main part and several Annexes each of which deals with a specific problem. However for the purposes of voting in the CCC each Annex is treated as a separate Convention.

Two of the Annexes, attached to this paper, relate to the following subjects:

- E1 - customs transit
- E2 - transshipment

NB : The references are those of the CCC.

2. Salient points of the two draft Annexes

2.1. The first of the two Annexes deals with national customs transit procedure as well as simplifications in the procedure for the international customs transit of goods.

2.2. This Annex contains:

- firstly, the definitions of terms used in most customs transit procedures, national or international, such as office of departure, office of transit, office of destination, import duties and charges, guarantee etc;
- secondly, a certain number of "standards" which have to be implemented to attain the harmonisation and simplification of customs transit procedures. These standards relate to the formalities which have to be carried out at the office of departure, the termination of the transit procedures, the simplified procedure for goods carried by rail and measures intended to facilitate international customs transit operations and

- thirdly, recommended practices for general implementation as far as is considered appropriate in the circumstances referred to under the first sub-paragraph.

- 2.3. The second Annex concerns transshipment, i.e. the customs procedure applicable to goods which arrive on one means of transport and leave in another. It also refers to problems about the movement of goods.

3. Need for the Community to negotiate these two Annexes

- 3.1 On the one hand international customs transit procedures are used in the Community in particular for goods coming from or going to third countries and the Community must be able to take part in the negotiations relating to the revision of the Conventions and later to accede thereto on behalf of Member States (see the revised TIR Convention, for example).
- 3.2. On the other hand, since 1 January 1970 the Community has applied its own customs transit procedure which, in principle, relates to all movements of goods within the Community (see regulation 542/69 (1) of the Council of 18 March 1969 on Community transit). This procedure has to be looked at as a national customs procedure for the purpose of the Annex drawn up by the CCC.

The scope of this Convention covers, in respect of definitions, standards and recommended practices, the field of Community transit and it is necessary to avoid measures being included in this Annex which would imperil the Community transit procedure which includes simplified procedures for the carriage of goods by rail and relaxations in the formalities to be carried out at offices of departure and destination.

- 3.3. The connection between the draft Annexes on "Customs Transit" and "Transshipment" is very narrow and it was even thought of combining the two.

(1) OJ L 77, 29.3.1969, p.1

3.4. The two customs procedures dealt with in these draft Annexes relate to the facilitation of the international transport of goods so that goods are able to move under customs control without payment of the customs duties and charges to which they are liable on importation. Accordingly the Commission considers that as from the time when these procedures become the subject of international agreements, the agreements, because of their tariff and commercial character, come within the Commercial Policy.

CONCLUSION

Accordingly the Commission recommends the Council, under Article 113 of the EEC Treaty, to authorise the negotiation of the two Annexes to the International Convention on the simplification and harmonisation of Customs Procedures on the two following subjects:

- Customs Transit
 - Transshipment
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RECOMMENDATION FOR A

for a
COUNCIL DECISION

on the negotiation of an Agreement
in respect of two Annexes to the International Convention
on the simplification and harmonisation of Customs Procedures.

THE COUNCIL OF THE EUROPEAN COMMUNITIES

HAVING REGARD to the Treaty establishing the European Economic Community,
in particular Article 113 thereof;

HAVING REGARD to the ~~recommendation from the Commission~~

WHEREAS the conclusion of an Agreement in respect of two Annexes
on

- customs transit and
- transshipment

could, in a significant manner, ^{lead} to the development of international trade and
commerce;

WHEREAS the said Agreement has a bearing on the common customs legislation in
particular as regards the common Customs Tariff and Community Transit; whereas
account has to be taken of the factors relative to a Customs Union; whereas
therefore the Community should negotiate and conclude this Agreement;

HAS DECIDED:

Article

The Commission shall be authorised to negotiate with the Customs Co-
operation Council for the purpose of concluding an Agreement on the two Annexes.

The Commission shall, as provided for in Article 113 of
the Treaty, conduct these negotiations in consultation with the special
committee appointed to assist in this task.

Done at Brussels

For the Council
The President

E.1 - DRAFT ANNEX CONCERNING CUSTOMS TRANSIT

INTRODUCTION

For a variety of reasons it is frequently necessary for goods which are potentially liable to import duties and taxes or which may be subject, for example, to economic prohibitions or restrictions, to move from one point to another in a Customs territory.

The legislation of most countries contains provisions under which such movements may take place without payment of the import duties and taxes, the goods being transported under Customs control to ensure compliance with Revenue and other requirements. The procedure under which such movements are made is termed Customs transit.

To facilitate the international transport of goods, since many goods moving in international trade have to pass through a number of Customs territories in their journey, various simplifications have been introduced by international agreements under which the States accepting them apply standard procedures for the treatment of goods carried in Customs transit through their territories.

This Annex relates to national Customs transit and to the simplifications introduced for the treatment of goods in international Customs transit. It does not apply to goods carried by post or in travellers' baggage.

DEFINITIONS

For the purposes of this Annex :

- (a) the term "Customs transit" means the Customs procedure under which goods are transported under Customs control from one Customs office to another in the same Customs territory.

Customs transit is described as "international" when the Customs offices involved in the Customs transit operation are in different Customs territories;

- (b) the term "Customs transit operation" means the transport of goods from an office of departure to an office of destination under Customs transit;
- (c) the term "office of loading" means any Customs office under whose authority certain preliminary measures are taken to facilitate commencement of a Customs transit operation at an office of departure;
- (d) the term "office of departure" means any Customs office at which a Customs transit operation commences;
- (e) the term "office en route" means any Customs office where goods are imported or exported in the course of a Customs transit operation;
- (f) the term "office of destination" means any Customs office at which a Customs transit operation is terminated;
- (g) the term "Goods declaration" means a statement made in the form prescribed by the Customs by which the persons interested indicate the particular Customs procedure to be applied to the goods and furnish the facts which the Customs require to be declared for the application of that procedure;
- (h) the term "declarant" means the person who signs a Goods declaration or in whose name it is signed;
- (ij) the term "transport-unit" means :
 - (i) containers having an internal volume of one cubic metre or more,

- (ii) road vehicles, including trailers and semi-trailers,
 - (iii) railway wagons, and
 - (iv) lighters, barges and other vessels suitable for use on inland waterways;
- (k) the term "import duties and taxes" means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (l) the term "Customs control" means measures applied to ensure compliance with the laws and regulations which the Customs are responsible for enforcing;
- (m) the term "security" means that which ensures to the satisfaction of the Customs, that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled;
- (n) the term "person" means both natural and legal persons, unless the context otherwise requires.

PRINCIPLE

1.

Standard

Customs transit shall be governed by the provisions of this Annex.

SCOPE

2.

Standard

Customs transit shall be allowed in respect of goods transported

- (a) from one frontier Customs office to another frontier Customs office;

- (b) from a frontier Customs office to an inland Customs office;
- (c) from an inland Customs office to a frontier Customs office;
- (d) from one inland Customs office to another inland Customs office.

3. Standard

Transport under Customs transit shall be allowed for all kinds of goods other than those subject to restrictions or prohibitions imposed on grounds of public morality or order, public security, public hygiene or health, or based on veterinary or phytopathological considerations.

4. Standard

Goods being carried under Customs transit shall not be subject to the payment of import duties and taxes provided the conditions laid down by the Customs authorities are complied with.

5. Standard

Any person interested shall have the right to declare goods for Customs transit and to transport goods under that procedure unless he has been excluded by the Customs authorities on the grounds that he has been guilty of a serious offence against Customs laws and regulations.

GENERAL PROVISIONS

6. Standard

The Customs authorities shall designate the Customs offices which are competent to perform the functions laid down for the purposes of Customs transit.

7. Standard

At the request of the person concerned, and for reasons deemed valid by the Customs authorities, the latter shall perform the

functions laid down for the purposes of Customs transit outside the business hours and outside the premises of the Customs office, the expenses entailed being borne by the person concerned.

8. Standard

Priority shall be given to the clearance of perishable goods, livestock and other goods for which rapid transport is essential, which are under Customs transit.

FORMALITIES AT THE OFFICE OF DEPARTURE

9. Standard

National legislation shall specify the conditions under which goods may be placed under Customs transit.

(a) Goods declaration for Customs transit

10. Standard

A written Goods declaration for Customs transit shall be presented at the office of departure in all cases other than those cited in Recommended Practices 33 and 34 of this Annex.

11. Recommended Practice

The Goods declaration form for Customs transit should be aligned on the ECE lay-out key and should not be required to contain more than the following particulars :

- name and address of the consignor;
- name and address of the consignee;
- description of the means of transport;
- places of loading, departure, frontier crossing and destination;
- transport-unit (type, identification No.);
- marks, numbers, number and kind of packages;

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- description of goods;
- gross weight per consignment;
- office of destination;
- name and address of the person accompanying the goods.

12. Recommended Practice

Loading lists containing the necessary particulars should be accepted as the descriptive part of the Goods declaration for Customs transit.

(b) Security

13. Standard

The form in which security is to be provided for the purposes of Customs transit shall be laid down in national legislation or determined by the Customs authorities in accordance with national legislation.

14. Recommended Practice

The choice between the various acceptable forms of security should be left to the declarant.

15. Standard

The Customs authorities shall determine the amount in which security is to be provided for the Customs transit operation.

16. Standard

When security is required to ensure that the obligations arising from several Customs transit operations will be fulfilled, the Customs authorities shall accept a general security.

17. Recommended Practice

The amount of any security should be set as low as possible having regard to the import duties and taxes potentially chargeable.

18.

Recommended Practice

The Customs authorities should waive security when goods are declared for Customs transit by a public authority or a public transport concern of their country.

(c) Examination and identification of consignments

19.

Standard

The Customs authorities at the office of departure shall examine goods declared for Customs transit only where such examination is deemed necessary.

20.

Recommended Practice

When goods declared for Customs transit are selected for examination at the office of departure, the Customs authorities should limit the extent of the examination to that deemed necessary for the safeguarding of the Revenue.

21.

Standard

The Customs authorities at the office of departure shall take all necessary action to enable the office of destination to identify the consignment and to detect any unauthorized interference.

22.

Standard

Identification of the consignment shall be assured by means of Customs seals affixed to the transport-unit when this is constructed and equipped in such a manner that :

(a) Customs seals can be simply and effectively affixed to it;

(b) no goods can be removed from or introduced into, the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the Customs seal;

(c) it contains no concealed spaces where goods may be hidden;

(d) all spaces capable of holding goods are readily accessible for Customs inspection

and has been approved for the transport of goods under Customs seal.

Note

Transport-units are approved for the transport of goods under Customs seal by various international agreements such as the Customs Convention on containers, the Customs Convention on the international transport of goods under cover of TIR carnets, and the Unité Technique des Chemins de fer. Additional arrangements for approval may be made by countries by bilateral or multilateral agreement for transport-units to be used solely in their territories, for example in respect of containers which have an internal volume of less than one cubic metre but which in all other respects qualify for Customs treatment as containers.

23.

Standard

Where identification of the consignment cannot be assured by affixing Customs seals to the transport-unit, it shall be assured either by affixing Customs seals to individual packages, by affixing identification marks, by describing the goods, by reference to samples, plans, sketches or photographs attached to the Goods declaration, by full examination of the goods and recording the results thereof on the Goods declaration, or by Customs escort.

24.

Recommended Practice

Customs seals and identification marks affixed by foreign Customs authorities should be accepted for the purposes of the Customs transit operation unless they are considered not to be sufficient or secure or the office of departure proceeds to an examination of the goods.

25.

Standard

Customs seals and fastenings used in the application of Customs transit shall fulfil the minimum requirements laid down in the Appendix to this Annex.

(d) Additional control measures

26.

Standard

Only when they consider such a measure to be indispensable shall the Customs authorities :

- (a) prescribe a time limit;
- (b) require goods to follow a prescribed itinerary; or
- (c) require goods to be transported under Customs escort.

Note

In prescribing a time limit or an itinerary the Customs authorities normally need to take account of the particular circumstances prevailing at the time, for example traffic and weather conditions.

TERMINATION OF CUSTOMS TRANSIT

27.

Standard

National legislation shall not, in respect of the termination of Customs transit, require more than that the goods and the relevant Goods declaration be presented at the office of destination within any time limit fixed, without the goods having undergone any change and without having been used, and with Customs seals or identification marks intact.

28.

Recommended Practice

Failure to follow a prescribed itinerary or to comply with a prescribed time limit should not entail the collection of any

import duties and taxes potentially chargeable if such failure is due to accident or force majeure or to other reasons outside the control of the person concerned provided the Customs authorities are satisfied that all other requirements have been met.

29.

Standard

Exemption from payment of the import duties and taxes normally chargeable shall be granted when it is established to the satisfaction of the Customs authorities that goods being transported under Customs transit have been destroyed or irrecoverably lost by accident or by force majeure, or are short for reasons due to their nature.

Note

Remnants of such goods may be :

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) abandoned free of all expenses to the Revenue; or
- (d) rendered commercially valueless under Customs control, without expense to the Revenue

as the Customs authorities may require.

30.

Standard

Discharge of the obligations incurred under Customs transit shall be granted as soon as the office of destination is satisfied that the Customs transit operation has been terminated properly.

31.

Standard

The office of destination shall inform the office of departure of the termination of the Customs transit operation, in particular so that any security given may be discharged as soon as possible.

Note

The information may take the form of a copy of the Goods declaration or some other document. This provision does not prevent centralization of the control of Customs transit operations carried out in a Customs territory.

EXCEPTIONAL CIRCUMSTANCES EN ROUTE

32.

Standard

In order to simplify the termination of Customs transit, national legislation shall provide that accidents and other unforeseen events en route be reported to, and verified by, the Customs, police or other public authorities closest to the scene of the accident or other event.

SIMPLIFIED PROCEDURE FOR GOODS CARRIED BY RAIL

33.

Recommended Practice

In countries where a central control office for all railway consignment notes is organized by the railway administration and supervised by the Customs authorities, the latter should dispense with the need for a Goods declaration for goods carried by rail and should confine their controls to certifying the copy of the consignment note forwarded to the central control office and to supervising those operations performed in that office which are of interest to the Customs. Such goods carried by rail should be considered as being transported under Customs transit although there is no office of departure in the defined sense.

SIMPLIFIED PROCEDURE FOR GOODS MOVING IN THE FRONTIER ZONE

34.

Recommended Practice

When the competent Customs office is satisfied that goods moving over short distances in the frontier zone will be properly presented at the office of destination, a written Goods declaration should not be required and other controls should be kept to the minimum.

FACILITATION MEASURES FOR INTERNATIONAL CUSTOMS TRANSIT OPERATIONS

35.

Standard

When goods to be carried in a transport-unit which has been approved for the transport of goods under Customs seal are likely to enter international Customs transit at some stage of their journey the person concerned shall have the right to present them to a Customs office in the country of exportation and request that office to act as an office of loading. The Customs authorities at a Customs office requested to act as an office of loading shall agree to do so whenever possible.

36.

Standard

At the office of loading the Customs authorities shall take whatever steps they deem necessary to satisfy themselves of the accuracy of the documents describing the contents of the transport-unit and that the transport-unit itself is secure. They shall then seal the transport-unit and record details of the Customs seals affixed and of the date on which they were affixed on the documents.

Note

The action taken by the Customs authorities at an office of loading to satisfy themselves as to the accuracy of the loading lists or other descriptive documents may vary considerably from case to case according to circumstances. The provision does not imply that they must necessarily check these documents against other documents or examine the goods.

37.

Recommended Practice

Countries should, by bilateral or multilateral agreement, establish common Goods declarations which can be used for international Customs transit operations carried out in their territories and which should be aligned, so far as possible, on the ECE lay-out key.

38.

Recommended Practice

For goods carried in international Customs transit, countries should, by bilateral or multilateral agreement, arrange that security may be given and accepted in the form of a guarantee valid and enforceable on all their territories, evidence of the existence of such guarantee being provided either by the declaration form or by another document.

Note

The TIR, ITI and ATA Conventions provide for international guarantee systems established on the basis of an international guarantee chain with national members of the chain in the territory of each Contracting Party.

Under the TIR and ATA systems the Goods declaration form (the carnet) is itself evidence of the guarantee, the latter covering the goods described on the document. The ITI guarantee system provides for general guarantees valid for a period of time; evidence of the guarantee is provided by a guarantee card but details of the guarantee, verified by the Customs authorities, may be recorded on the declaration form as a facilitation measure to overcome the need for the guarantee card itself to accompany the goods.

39.

Recommended Practice

For goods carried in international Customs transit, countries should, by bilateral or multilateral agreement, accept, whenever possible, Customs seals and fastenings meeting the minimum requirements laid down in the Appendix to this Annex which have been affixed by foreign Customs authorities, and refrain from adding their own seals and fastenings.

40.

Standard

When foreign Customs seals and fastenings have been accepted in a Customs territory they shall be afforded the same legal protection in that territory as national seals and fastenings.

41.

Recommended Practice

Countries having adjacent territories should correlate the powers and working hours of corresponding Customs offices.

42.

Recommended Practice

When goods are carried in international Customs transit, countries should, by bilateral or multilateral agreement, reduce Customs formalities at offices en route to the following :

- at offices where goods are imported into the Customs territory the Customs authorities should satisfy themselves that the Goods declaration is in order, that any Customs seals and fastenings or identification marks previously affixed are intact and, where appropriate, that the transport-unit is secure, and that, where required, a guarantee is in force; they should then endorse the Goods declaration accordingly and retain a copy;
- at offices where goods leave the Customs territory, the Customs authorities should satisfy themselves that any Customs seals and fastenings or identification marks are intact and, where necessary, that the transport-unit is secure; they should then endorse the Goods declaration and retain a copy, grant discharge of the obligations incurred under Customs transit in respect of the Customs territory just left, and inform the office of departure or the office at which the goods entered the Customs territory, whichever is appropriate, of the discharge given.

43.

Standard

When an office en route removes a Customs seal or identification mark in order to examine the goods, or for some other purpose, it shall record details of the new Customs seals or identification marks affixed on all copies of the Goods declaration.

44.

Standard

At the office of destination the Customs authorities shall grant discharge of the obligations incurred under Customs transit

in the territory in which it is situated, shall certify the Goods declaration to this effect and return a copy thereof to the person concerned and shall inform the office en route at which the goods were imported into that territory of the discharge.

45.

Recommended Practice

Countries applying international Customs transit should arrange for a further reduction, or complete abolition, of formalities at offices en route by providing that the discharge of the obligations incurred under Customs transit in respect of the entire Customs transit operation be given by the office of destination and that this office inform the office of departure of the completion of the Customs transit operation.

46.

Recommended Practice

Consideration should be given to the possibility of becoming a Contracting Party to :

- the Customs Convention on the International Transport of Goods under cover of TIR carnets (TIR Convention), Geneva, 15 January 1959;
 - the Customs Convention on the International Transit of Goods (ITI Convention), Vienna, 7 June 1971;
 - the Customs Convention on the ATA carnet for the Temporary Admission of Goods (ATA Convention), Brussels, 6 December 1961;
- and to any international instruments that may supersede them.

Note

ATA carnets can be accepted for the transit of goods under temporary admission which have to be conveyed to or from their destination under Customs control, either in the country of temporary admission or through a country or countries between those of exportation and importation.

INFORMATION CONCERNING CUSTOMS TRANSIT

47.

Standard

The Customs authorities shall ensure that all relevant information concerning Customs transit is readily available to any person interested.

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E.2 - DRAFT ANNEX CONCERNING TRANSHIPMENT

INTRODUCTION

When goods enter a Customs territory in order to pass through it on the way to another country they are dealt with under Customs transit, the procedure by which goods may travel under Customs control without payment of any import duties and taxes potentially chargeable. Customs transit is the subject of Annex E.1.

A number of countries have introduced a simplified procedure applicable when goods arrive in one means of transport and leave in another, the importation, transfer of goods from one means of transport to another and re-exportation all taking place in the area of, and under the control of, a single Customs office. Under this procedure, which is called transshipment and which is the subject of this Annex, a simplified documentary and Customs control system is generally used.

The provisions of the Annex do not apply to goods carried by post or in travellers' baggage.

DEFINITIONS

For the purposes of this Annex.:

- (a) the term "transshipment" means the Customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both importation and exportation;

- (b) the term "Goods declaration" means a statement made in the form prescribed by the Customs by which the persons interested indicate the particular Customs procedure to be applied to the goods and furnish the facts which the Customs require to be declared for the application of that procedure;
- (c) the term "declarant" means the person who signs a Goods declaration or in whose name it is signed;
- (d) the term "means of transport" means any ship, aircraft, road vehicle (including trailers and semi-trailers); railway wagon, lighter, barge and other vessel suitable for use on inland waterways;
- (e) the term "import duties and taxes" means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (f) the term "Customs control" means measures applied to ensure compliance with the laws and regulations which the Customs are responsible for enforcing;
- (g) the term "security" means that which ensures to the satisfaction of the Customs, that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled;
- (h) the term "person" means both natural and legal persons, unless the context otherwise requires.

PRINCIPLE

1.

Standard

Transshipment shall be governed by the provisions of this Annex.

SCOPE

2.

Standard

All goods shall be admitted to transshipment other than those subject to restrictions or prohibitions imposed on grounds of public morality or order, public security, public hygiene or health, or based on veterinary or phytopathological considerations.

3.

Recommended Practice

Goods should be admitted to transshipment irrespective of the nationality of the means of transport in which they were imported or that of the means of transport in which they are to be re-exported.

4.

Standard

Goods admitted to transshipment shall not be subjected to the payment of import duties and taxes provided the conditions laid down by the Customs authorities are complied with.

ADMISSION TO TRANSHIPMENT

(a) Declaration

5.

Standard

National legislation shall specify the conditions under which goods to be transhipped shall be produced to the Customs authorities and a Goods declaration shall be lodged.

24
6.

Recommended Practice

A single document should be used for the purposes of both declaration for transshipment and re-exportation of the goods.

(b) Examination and identification

7.

Recommended Practice

Goods declared for transshipment should not be examined by the Customs authorities except where there are special circumstances in which examination is deemed to be indispensable.

8.

Standard

At importation the Customs authorities shall take any measures necessary to ensure that the consignment to be transhipped will be identifiable at re-exportation.

(c) Time limit

9.

Standard

Where the Customs authorities impose a time limit for the re-exportation of goods declared for transshipment, the time limit shall not be less than one month from the date of the lodging of the Goods declaration at importation.

10.

Recommended Practice

At the request of the person concerned, and for reasons the Customs authorities deem valid, the latter should extend any period initially fixed.

11.

Recommended Practice

Payment of any import duties and taxes chargeable should not be required as a matter of course when goods being transhipped are not re-exported within any period laid down and the Customs authorities are satisfied that the failure to re-export the goods is due to accident or force majeure or to other reasons outside the control of the person concerned.

Note

When goods are to leave the Customs territory at a later date they may be placed in a Customs warehouse pending re-exportation.

(d) Customs escort

12.

Standard

When transshipment will be facilitated thereby the Customs authorities shall require the goods to be transported under Customs escort.

(e) Security

13.

Recommended Practice

The Customs authorities should waive the requirement for security where they are satisfied that payment of any sums that might fall due can be ensured by other means or where the goods are transported under Customs escort.

14.

Recommended Practice

Where security is required, the choice between the various acceptable forms of security should be left to the declarant.

15.

Standard

Persons who regularly transship goods shall be authorized to provide general security.

TERMINATION OF TRANSHIPMENT

16.

Standard

Goods placed under transshipment which are destroyed or irrecoverably lost by accident or force majeure shall not be subjected to import duties and taxes, provided that such destruction or loss is duly established to the satisfaction of the Customs authorities.

Note

Remnants of such goods may be :

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) abandoned free of all expenses to the Revenue; or
- (d) rendered commercially valueless under Customs control, without expense to the Revenue as the Customs authorities may require.

17. Standard

Discharge of the obligations incurred under transshipment shall be granted as soon as the competent Customs authorities are satisfied that transshipment has been terminated properly.

18. Standard

The Customs authorities controlling the re-exportation of goods being transhipped shall inform the Customs authorities through whom the goods were imported of the termination of transshipment, in particular so that any security given may be discharged as soon as possible.

Note

This may be done by forwarding, for example, a copy of the Goods declaration or some other form of advice.

INFORMATION CONCERNING TRANSHIPMENT

19. Standard

The Customs authorities shall ensure that all relevant information concerning transshipment is readily available to any person interested.