

**APPLICATION FOR SIMPLIFICATIONS:
COMMUNITY/Common TRANSIT, COMMUNITY STATUS, TIR
AND CONTROL COPY T5**

NOTES FOR THE COMPLETION OF THIS APPLICATION FORM

1. Complete **all** questions at parts 1 to 5 of this form. Part 5 also explains which remaining questions at parts 6 to 16 you need to complete. If any part does not apply, please strike it through as an acknowledgement that it does not form part of your application. As this form is complex we **strongly recommend** that you refer to the explanatory notes at Annex 1 of this form and the index of references to the Community/common transit (CT), Community status, TIR and control copy T5 legal provisions at Annex 2 to help you to complete it. Further information about transit and Community status simplifications can also be found in the Transit Manual at http://www.europa.eu.int/comm/taxation_customs/customs/procedural_aspects/transit/common_community/index_en.htm and on the HM Revenue & Customs website at www.hmrc.gov.uk
2. **You must ensure that you read and sign the declaration at part 17 of this form before submitting your application.**
3. When you have completed the form please send it to:

HM Revenue & Customs
Central Community Transit Office (CCTO)
National Simplifications Team
Custom House
Main Road
Harwich
Essex CO12 3PG

Tel **01255 244758** Fax **01255 244784**

Please turn over

1

Applicant's name

Address

Postcode

Contact name

VAT registration number

NCTS Trader Identification Number (TIN)

Company registration number (if applicable)

Telephone number

Fax number

E-mail address

Full names (and dates of birth if required - see explanatory notes) of:

Managing Director

Date of birth

Company Secretary

Date of birth

Officers of the Company

Date of birth

Declarant (if different)

Date of birth

Address of the company's registered office

Postcode

2

Address where your records will be held

Postcode

3

General conditions for authorisation

(Please tick appropriate box(es) and give additional information as required.)

i. State approximately how often you use the CT, Community status, TIR and/or control copy T5 arrangements (for example daily/weekly/monthly).

CT	<input style="width:40px;" type="text"/>	Community Status	<input style="width:40px;" type="text"/>
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TIR	<input style="width:40px;" type="text"/>	T5	<input style="width:40px;" type="text"/>
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ii. Approximately how many CT/Community status/TIR/T5 operations do you carry out each year?

CT	<input style="width:40px;" type="text"/>	Community Status	<input style="width:40px;" type="text"/>
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TIR	<input style="width:40px;" type="text"/>	T5	<input style="width:40px;" type="text"/>
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iii. Approximately when did you start using the CT/Community status/TIR/T5 procedure?

CT	<input style="width:40px;" type="text"/>	Community Status	<input style="width:40px;" type="text"/>
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TIR	<input style="width:40px;" type="text"/>	T5	<input style="width:40px;" type="text"/>
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4

Authorisation

If your application for authorisation to use simplifications is accepted, how many copies of your authorisation will you require?

5

Authorisation(s) applied for (tick appropriate box(es)):

- Use of a comprehensive guarantee or guarantee waiver. (Complete the questions at parts 6 to 9 and provide supporting documents where requested.)
- Use of special loading lists (NCTS Fallback). (Enclose a hard copy specimen of your loading list/descriptive list with this application and complete part 10.)
- Use of special loading lists (Community status). (Enclose a hard copy specimen of your loading list/descriptive list with this application and complete part 10.)
- Use of seals of a special type. (Complete part 11.)
- Exemption from the requirement to use a prescribed itinerary. (Complete part 12.)
- Authorised consignor status (NCTS). (Complete parts 13a, 13b and 16 and provide supporting documents where requested.) *Note: you may also wish/need to complete parts 10 (special loading lists), 11(seals of a special type) and/or 12 (exemption from prescribed itinerary).* See explanatory notes.
- Authorised consignor status (Community status paper documents). (Complete parts 13a, 13c and 13d.)
- Authorised consignor status (Shipping company's manifest transmitted by electronic data interchange (EDI) - Community status only). (Enclose a completed hard copy specimen of your manifest and complete parts 13a and 13e.)
- Authorised consignor status (control copy T5). (Complete parts 13a, 13d and, if appropriate, part 11.)
- Authorised consignee status (NCTS). (Complete part 14.)
- Authorised consignee status (CT - Non-NCTS movements only). (Complete part 14.)
- Authorised consignee status (TIR). (Complete part 14.)

iv. In what capacity do you currently use the transit arrangements? (CT/TIR only.) Please tick the appropriate box(es).

Principal Exporter Importer Agent

Auth Consignor Auth Consignee *Other

*If you have ticked 'Other' please give details.

v. Have you committed any offences against customs or tax legislation (or, if applying for T5 authorised consignor, any other legislation concerning the use of the T5) in the UK or any other countries? (See explanatory note.)

Yes No

If you have answered 'yes' give details including date of offence(s) and (where appropriate) name of the convicting court(s)

vi. Do you maintain sufficient records to ensure a complete and accurate audit trail of all your CT/Community status/TIR/T5 operations?

CT
Yes No **Community status**
Yes No

TIR
Yes No **T5**
Yes No

If you have answered 'yes' give details (for example, what type of records, means and length of storage). If you have answered 'no' give reasons.

ii. What is the likely highest total amount of duty (including customs duty at full rate for any Community goods to be carried under common transit) and other charges applicable on any single CT consignment which you anticipate carrying out as principal during the next 12 months?

£

iii. For the consignment referred to in ii. above, please give the HS code or a full description of the goods (as specified in the UK integrated Tariff)

iv. How do you intend to monitor your reference amount? (Give details.) (See explanatory notes for further information.)

8

Application for authorisation to use a comprehensive guarantee or guarantee waiver

A. Tick this box if you wish to be authorised for a comprehensive guarantee set at 100% of the reference amount for **non high-risk goods only**. (Disregard the remaining questions in part 8 if you have ticked this box.)

B. Information for authorisation to use a reduced amount comprehensive guarantee or guarantee waiver and/or for the movement of high-risk goods.

i. What level of guarantee do you wish to be authorised for? (Tick the appropriate box and answer the remaining questions as indicated.)*

100% of the reference amount (for high-risk goods)

*Complete questions ii, iii and either iv or v.

50% of the reference amount

*Complete questions ii and iii and, if you require cover for high-risk goods, questions iv and v.

30% of the reference amount

*Complete questions ii, iii and iv and, if you require cover for high-risk goods, questions v and vi.

Guarantee waiver (for non-high risk goods only)

*Complete questions ii to vi.

ii. I can demonstrate that the finances in connection with my business are sound.

Yes No

Please provide either:

- a copy of your latest audited accounts or other financial details to support your application or,
- if applicable, the contact details of your HM Revenue & Customs Customer Relationship Manager (CRM) in the Large Business Service:

CRM name

Location

Telephone number

iii. I have years' experience, in the capacity of principal, in the use of the Community/common transit procedure.

iv. I co-operate very closely with the customs authorities by incorporating in the management of my operations the following measures which thereby make it easier for the customs authorities to carry out checks and protect the interests involved. (Tick the appropriate box(es) below):

I provide non-mandatory data (for example HS Code, value of goods for non high-risk goods) on my transit declarations where requested by customs (give details)

I always present my transit declarations at the same customs office (give name of the customs office)

Other measures (give details)

9

Guarantee and guarantee waiver certificates
(Complete only if applying for a comprehensive guarantee/guarantee waiver.)

If your application for authorisation to use a comprehensive guarantee/guarantee waiver is accepted:

i. How many comprehensive guarantee/guarantee waiver certificates will you require?

ii. At which offices of departure will the comprehensive guarantee/guarantee waiver certificates be lodged?

10

Use of special loading lists (NCTS Fallback and Community status only) (Complete only if applying for this simplification.)

i. For which type of list do you wish to be authorised to use as a special loading list? (Tick appropriate box.)

Loading list where I use an integrated electronic or automatic data processing system to keep my records.

Descriptive list drawn up for the purposes of carrying out dispatch/export formalities.

ii. Tick this box if you wish to be authorised to use your special loading lists for consignments containing only one item.

v. I am in command of my transport operations because (tick appropriate box below):

I carry out my own transport operations and apply high standards of security (give details).

OR

I use a carrier with whom I have had long-standing contractual relations and who provides a service that meets high standards of security. (Give details.)

Enclose a copy of the contract or alternative evidence of the contractual relationship.

OR

I use an intermediary contractually bound to a carrier who provides a service that meets high standards of security. (Give details.) **Enclose a copy of the contract(s) or alternative evidence of the contractual relationship between the parties.**

vi. I can demonstrate that I have sufficient financial resources to cover my obligations. (Tick box and provide details.)

(Note: For your own protection it is essential that you read the explanatory notes on how to complete this question.)

11

Use of seals of a special type (Complete only if applying for this simplification.)

- i. Give details of the trader seal(s) which you wish to use (make, name etc and list sequential numbers used).

- ii. Give details of the measures that you have in place for the management of your trader seal(s).

12

Exemption from prescribed itinerary (Complete only if applying for this simplification.)

What steps will you take to ensure that the customs authorities will be able to ascertain the location of your consignments at all times?

13

Authorised consignor status – NCTS, air/sea level 1 simplified procedures, Community (paper document or shipping company’s manifest transmitted by EDI) or control copy T5. (Complete relevant sections a – e as indicated.)

a) All applicants must complete this section.

- i. Full address(es) of the HM Revenue & Customs office(s) that you wish to use as your office(s) of departure. (Disregard this question if only applying for Community status paper document or shipping company’s manifest transmitted by EDI).

Name/address

Name/address

- ii. What security measures do you have in place to ensure the safekeeping of the special metal stamps or invoice or transport documents/forms bearing the stamp of the office of departure or the special stamp? (Disregard this question if only applying for shipping company’s manifest transmitted by EDI or for NCTS if you do not require authorisation for the simplified fallback procedure – see question 13b) ii.)

b) Complete this section only if applying to use the NCTS simplified procedure.

- i. Full address(es), including postcodes, of the place(s) that you wish to use as Authorised Location(s).

Name/address

ii. If you wish to be authorised for the simplified fallback procedure in case NCTS becomes unavailable, tick the relevant box to indicate your preferred option (*tick no more than one box*).

Self-stamping of fallback declarations using a special metal stamp and a fallback stamp.

Fallback declarations bearing an imprint of the special stamp and self-stamped with a fallback stamp.

Printing of fallback declarations and special stamp on plain paper by laser printer (and self-stamped with a fallback stamp).

iii. Which access route to the NCTS will you use to lodge your transit declarations and to communicate electronically with customs?

E-mail via Electronic Data Capture Services (EDCS)

HM Revenue & Customs NCTS Web Channel

Extensible Markup Language (XML)

iv. Please go to part 16.

c) Complete this section only for Community status (paper document).

i. Full address(es) of the place(s) from where you intend to consign goods.

Name/address

Name/address

ii. Tick the box applicable to the type of paper document you wish to use.

T2L document (copy 4 of the SAD).

Invoice or transport document. (Please provide a specimen completed hard copy of your invoice/transport document.)

Shipping company's manifest. (Please provide a specimen completed hard copy of your manifest.)

d) Complete this section only for air/sea level 1, Community status (paper documents) or T5 control copy.

i. Tick the box applicable to the type of authorisation you require.

Documents stamped and signed in advance by customs. (Community status SAD copy 4 only.)

Self-stamping of documents using a special metal stamp.

Documents bearing an imprint of the special stamp.

Printing of documents and special stamp on plain paper by laser printer.

ii. Tick this box if you wish to be authorised not to sign air/sea level 1, Community status or T5 documents which bear the special stamp and which are made out by an integrated electronic or automatic data processing system.

e) Complete this section only for Community status (shipping company's manifest transmitted by electronic data interchange).

i. Give details of the data exchange system used to transmit your manifests from the port(s) of departure to the port(s) of destination.

Authorised consignee status (Complete only if applying for this simplification.)

i. Address(es) of the HM Revenue & Customs office(s) that you wish to use as your office(s) of destination:

Address

Address

ii. Address(es), including postcodes, of the premises you wish to use as authorised locations.

Address

Address

Address

iii. Approximately how often do you receive goods that have been entered to the CT/TIR procedure? (for example daily, weekly, monthly.)

CT TIR

iv. Approximately how many consignments that have been entered to the CT/TIR procedure do you receive each year?

CT TIR

v. If you will be receiving goods moving under the NCTS, which access route to the NCTS will you use to communicate electronically with customs?

E-mail via Electronic Data Capture Services (EDCS).

HM Customs & Excise NCTS web channel.

Extensible Markup Language (XML).

Information for air and sea simplified procedures. (Complete part a) only if applying for level 1 procedure. Complete part b) only if applying for level 2 procedure.)

a) Level 1 Simplified Procedure.

Note: If you wish to use the authorised consignor procedure in conjunction with air/sea level 1 simplified procedures you must ensure that you have also completed parts 13 a & d of this form.

- i. Using the table below give details of the countries and airports/ports of departure and destination. If you need more space you may complete one or more photocopies of this page and attach them to the application form.

Airports/ports of departure		Airports/ports of destination	
Country	Port	Port	Representative

- ii. Please tick this box if you wish to be authorised to send, to each airport/port of departure concerned, your own monthly lists of the manifests which you have presented to each airport/port of destination.

b) Level 2 Simplified Procedure

- i. Using the table below give details of the routes to be covered by the authorisation by giving, for each route, the country and airport/port of departure, the country and airport/port of destination and the frequency of the route (for example daily, weekly etc). If you need more space you may complete one or more photocopies of this page and attach them to the application form.

Airports/ports of departure		Airports/ports of destination		Frequency
Country	Airport/port	Country	Airport/port	

- ii. Give details (for example type of link) of the data exchange (EDI) system used to transmit your manifests from the office(s) of departure to the office(s) of destination. (EDI optional for sea level 2.)

16

Printing of the Transit Accompanying Document (TAD) at the declarant's premises. *(Complete only if applying for this Simplification and if applying for authorised consignor status for NCTS.)*

i. Name(s) and address(es) of the premises where the printer(s) you wish to use to print the TAD are located.

Name/address

Name/address

ii. What software will you use to print the TAD/List of Items (LoI)?

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iii. Tick this box if you are enclosing a hard copy TAD/LoI with this application (see explanatory notes).

17

Declaration

To the best of my knowledge and belief the information I have provided in this document is accurate and any accompanying documents are authentic.

If my application is accepted I will inform HM Revenue & Customs of any factor arising after the authorisation has been granted by them which may influence its continuation or content.

Signature

--

Status

--

(Proprietor, Partner, Director, Secretary, Manager etc).

Name in BLOCK CAPITALS

--

Date

/ /

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. Further information can be found on our website, www.hmrc.gov.uk or in our leaflet *Data Protection*.

For official use only

Application

Date received:

/	/
---	---

Date referred to local office(s)

/	/
---	---

Local officer's name:

--

Local office address(es)

Name/address

Name/address

Telephone number

--

Date returned from local office(s)

/	/
---	---

Date referred back to applicant for further information:

/	/
---	---

Information requested

Authorisation

Outcome (approval, rejection etc)

--

Date authorisation/rejection letter(s) sent

/	/
---	---

Reason(s) for rejection

Issuing officer

--

Date request for review received:

/	/
---	---

Action taken

Outcome

Authorisation reference

--

Special conditions of authorisation

Notes:

Please use these notes in conjunction with the references to the Community/common transit (CT), Community status, TIR and control copy T5 legal provisions listed at Annex 2 of this application form. Further information on transit and Community status simplifications can also be found in the Commission's Transit Manual at http://www.europa.eu.int/comm/taxation_customs/customs/procedural_aspects/transit/common_community/index_en.htm and on the HM Revenue & Customs website at www.hmrc.gov.uk

These notes do not override the requirements of the law.

GENERAL INFORMATION FOR COMPLETION OF THIS FORM.

Note: the simplifications for goods moved by rail, in large containers or by pipeline do not require an authorisation at present. Authorisation for these simplifications will be required as from a date and subject to conditions to be determined by the European Commission. HM Revenue & Customs will publish further information once the details are made available to us.

Parts 1-5 of this application form must be completed by all applicants.

Parts 1-5 of this application form ask for information to establish whether you are eligible for authorisation to use simplifications for Community/Common transit to move goods within the Member States of the European Community (EC), the EFTA countries (Iceland, Norway, Switzerland, Liechtenstein, Romania), Andorra (for goods coming under HS Chapters 25-97 only) and San Marino. Under the Common Transit Convention, the EC and each of the EFTA countries are known as the Contracting Parties.

Please note the following information:

- In order to use the common transit simplifications you must be established in one of the Contracting Parties.
- In order to use Community transit simplifications you must be established in the EC.
- In order to use the TIR authorised consignee simplification you must be established in one of the contracting parties to the TIR Convention.

The information at parts 1-5 is also required for Community status, TIR and control copy T5 simplifications.

Note: for changes or additions to an existing authorisation, parts 2-16 only need to be completed, as appropriate, where the information has changed from your previous application.

UK Customs can only accept applications from persons established in the UK.

To be 'established' in the UK you must:

- in the case of a natural person, be normally resident in the UK, or
- in the case of a legal person or an association of persons, have your registered office, central headquarters or a permanent business establishment in the UK.

If you are established in a country other than the UK, you must apply to the customs or other authority responsible for the application of transit procedures in that country.

By way of derogation from the above:

- Airlines requesting level 2 air simplification do not need to be established within a Contracting Party or the EC if they have a regional office there.
- Shipping companies requesting approval for level 2 sea simplifications or retroactively produced EDI manifests used to prove the Community status of goods do not need to be established in the EC if they have a regional office there.

Part 1 - Applicant's name and address.

State the full name and address of the applicant (that is the person or company who will be named on the transit declaration as either the principal or the authorised consignee, as appropriate, or on the document used to prove Community status or T5 control copy as the declarant). Include any trading style - for example 'trading as'.

The applicant's date of birth and the dates of birth of the applicant's associates are required to facilitate the identification of persons within the organisation who may have to account for the actions of the organisation. This information is not obligatory unless two or more people in the company share the same surname.

Part 2 - Address where your records will be held.

This part must be completed for all simplifications.

- *For air or sea simplified procedures or the simplification for shipping company's manifest used to demonstrate Community status and transmitted by EDI please state the addresses of all offices in the EC and EFTA countries where your records relating to the simplified procedures will be held.*

Part 3 - General conditions for authorisation.

3(i-iii)

In order to establish whether you are a 'regular user' indicate how often you use CT procedures, Community status documents, TIR or control copy T5 documents as appropriate, how many CT/Community status/TIR/T5 operations you undertake per year and the date that you started to use the procedures.

3(iv)

In what capacity do you currently use the transit arrangements? Are you the principal, exporter, importer etc? If you have ticked the 'other' box please give further details. (Ignore this question if applying only for Community status and/or T5 simplifications.)

3(v)

If you have committed any customs or tax or T5 offences, whether attracting criminal or civil sanctions, give as much information as you can regarding the number and type of offence(s) committed, where and when the offence(s) took place, the outcome(s) and (in respect of criminal convictions) the name of the convicting court(s).

Note: you are not required to provide details of any convictions which are 'spent' within the meaning of the Rehabilitation of Offenders Act 1974.

Under this Act, once an offender's conviction is 'spent' they are to be treated as if they had not committed the offence, been charged with it, prosecuted or convicted.

If and when a conviction becomes spent, however, depends on the type of penalty imposed on an offender. Any conviction resulting in a custodial sentence exceeding 30 months will never be spent. If a person was convicted of another offence during the rehabilitation period of an earlier offence, then the conviction for that earlier offence will not be spent (Section 1 of the 1974 Act).

3(vi).

You are responsible for ensuring that you maintain complete and accurate records showing full details of all the operations you carry out under each type of simplification. These records should be retained for a minimum of four years for import and export purposes and six years for VAT and excise duty purposes. If you believe you have valid reasons for not maintaining sufficient records give details.

Part 4 - Authorisation.

You must ensure that you request sufficient authenticated copies of the authorisation to cover your needs.

- For air and sea level 1 simplified procedures you will need to send an authenticated copy to the customs authorities at each of the airports or ports of departure and destination that are covered by the authorisation.

Part 5 - Authorisation(s) applied for.

Tick the appropriate box(es) for the simplification(s) that you require and answer the questions at parts 6-16 as directed. If we request that you provide us with a hard copy specimen of your special loading/descriptive list, manifest, TAD or other supporting documents for customs approval or information, please ensure that you enclose it with your completed form. Your application for authorisation cannot be processed without it.

Note: to use the Customs Freight Simplified Procedure (CFSP) Local Clearance Procedure you need to apply for the use of a comprehensive guarantee or guarantee waiver and authorised consignee status. Therefore you must tick the corresponding boxes in part 5 and complete parts 6 to 9 and 14 as directed. For further information on CFSP see Notice 760.

SPECIFIC INFORMATION FOR COMPLETION OF THIS FORM.

The remaining parts of this form (except part 17) relate to specific simplifications. *If any part does not apply, please strike it through as an acknowledgement that it does not form part of your application.*

Parts 6-9 of this form relate solely to applications for comprehensive guarantees and guarantee waivers.

Part 6 - Guarantor's full name and address.

You must ensure that your guarantor is established within the European Community, is approved by HM Revenue & Customs and will be able to provide an address for service in all 25 EU Member States plus any other countries (for example EFTA, Andorra, San Marino) to be covered by the guarantee.

Part 7 - Information for the calculation of the reference amount for a comprehensive guarantee or a guarantee waiver.

A comprehensive guarantee covers a certain number of transit operations carried out within a certain period of time. The amount of the guarantee is calculated to cover the maximum amount of duties and other charges which may be at stake over a period of at least one week on the basis of the highest rates of duties and other charges applicable in the UK. This maximum amount is called the 'reference amount'. The amount at stake at any time, including movements where the procedure has not yet ended, **must not exceed the reference amount**. It is therefore vital that you supply us with enough information for the correct calculation of your reference amount.

7(i)
 The information which you provide for question i) must reflect at least one week’s transit operations based on the goods which you carried under CT during the last 12 months and on the estimated volume of intended CT operations during the next 12 months (taking account of any anticipated increase in trade). *Note, however, that the period chosen should represent a typical example of your transit activities. It should also be fully representative of your usual trading pattern, for example to include the transport of goods during peak periods or those goods you do not regularly declare for transit, in order to cover all possible eventualities.*

Please provide detailed workings, breaking down the duties and other charges into individual elements e.g. Customs duty £...../ Excise duty £..... (See note below)/ VAT £..... (at the current UK rate applicable to the goods, including zero-rated if appropriate) etc. Enclose any relevant commercial documentation to support the information.

7(i & ii)
Note: for the purpose of establishing the reference amount, Community goods carried or to be carried in accordance with the Common Transit Convention are treated as non-Community goods. This means that, where the guarantee is to cover movements to/through EFTA countries (Iceland, Norway, Switzerland, Liechtenstein, Romania), customs duty must be included in the charges detailed under questions i and ii of part 7 (even if those goods are in free circulation in the EC).

7(iv)
In this part you must provide the CCTO with details of how you intend to monitor the reference amount.

Under the conditions of your authorisation to use a comprehensive guarantee or guarantee waiver, you will be required to continuously monitor the use of your reference amount so that it is not exceeded. This information will be recorded in your authorisation letter. You must inform the CCTO National Simplifications Team if the reference amount is likely to fall below a level sufficient to cover your transit operations.

The CCTO will require a copy of these monitoring records as part of their annual review of your reference amount.

Part 8 - Information for authorisation to use a comprehensive guarantee or a guarantee waiver

General note:

- The following table illustrates the criteria for which you must provide evidence to be authorised to move non high-risk goods under a comprehensive guarantee.

CRITERIA	GUARANTEE AMOUNT			
	100%	50%	30%	Waiver
Sound finances	No additional conditions	✓	✓	✓
Sufficient experience of transit procedures		✓	✓	✓
Very close co-operation with the competent authorities			✓	✓
Being in command of transport operations				✓
Sufficient financial resources to meet your obligations				✓

- The following table illustrates the criteria for which you must provide evidence to be authorised to move high-risk goods under a comprehensive guarantee. (The list of high-risk goods appears in Annex 44c to Commission Regulation 2454/93 and Annex I of Appendix I to the Convention on a Common Transit Procedure and is reviewed at least once a year.¹ The current list of high-risk goods is shown below the following table. *Note however, that this list is subject to change.*)

CRITERIA	GUARANTEE AMOUNT			
	100%	50%	30%	Waiver
Sound finances	✓	✓	✓	N/A
Sufficient experience of transit procedures	✓	✓	✓	N/A
Very close co-operation with the competent authorities	✓ or	✓	✓	N/A
Being in command of transport operations	✓	✓	✓	N/A
Sufficient financial resources to meet your obligations			✓	N/A

¹ The high-risk goods listed in Annex 44c of Regulation 2454/93 are excluded from the TIR guarantee in the territory of the European Union and Tobacco and Alcohol are totally excluded from the TIR guarantee in all Contracting Parties to the TIR Convention.

List of High-Risk Goods		
1	2	3
HS CODE	Description of the goods	Minimum Quantities*
ex 0102.90	Other live animals of the bovine domestic species	4 000 kg
0201.10 0201.20 0201.30	Meat of bovine animals, fresh or chilled	3 000 kg
0202.10 0202.20 0202.30	Meat of bovine animals, frozen	3 000 kg
0402.10 0402.21 0402.29 0402.91 0402.99	Milk and cream, concentrated or containing added sugar or other sweetening matter	2 500 kg
0405.10 0405.90	Butter and other fats and oils derived from milk	3 000 kg
ex 0803.00	Fresh bananas, excluding plantains	8 000 kg
1701.11 1701.12 1701.91 1701.99	Cane or beet sugar and chemically pure sucrose in solid form	7 000 kg
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	3 hl
2208.20 2208.30 2208.40 2208.50 2208.60 2208.70 ex 2208.90	Spirits, liquors and other spirituous beverages	5 hl
2402.20	Cigarettes containing tobacco	35,000 pieces

* You do not need a high-risk guarantee where the goods to be moved are less than the minimum quantity set out in column 3 of the list (for example - if you move a single consignment of sugar weighing less than 7000 kilos).

However, where several small consignments are to be moved the following conditions apply:

- The goods **must not** be grouped together on a single means of transport.
- The goods **must not** travel from one principal as a consolidated load in a single consignment from one office of departure to one office of destination for delivery to one consignee.

Under these circumstances, a high-risk guarantee is required to cover the transit operation.

8A.

This part is for authorisation to use a comprehensive guarantee for 100% of the reference amount *for non high-risk goods only*. If applying for this simplification, tick the box and disregard the remainder of part 8.

If you wish to apply for a comprehensive guarantee for the movement of *high-risk goods (including a combination of both high-risk and non high-risk goods to be covered by the same guarantee and one reference amount) and/or a reduction of the guarantee amount, or a guarantee waiver*, please complete part 8B.

8B.(i)

Please tick the appropriate box for the level of guarantee that you require and answer the remaining questions as directed.

Please note: A waiver cannot be granted for the movement of high-risk goods.

The more thorough the evidence that you provide to demonstrate that you meet the criteria, the greater the opportunity for a reduction of the guarantee amount.

8B(ii)

To determine if your finances are sound we need to know that you have met your financial obligations in customs and tax matters on time and do not have an impending bankruptcy or financial problems.

Please provide a copy of your latest audited accounts or other financial details to support your application. If your company is part of a group, you must provide the financial accounts or details that apply solely to the company named on this application form. Your accounts must be comprehensible and clearly laid out.

If you are a trader under Large Business Service control you may give the contact details of your Customer Relationship Manager (CRM) to us instead of sending your audited accounts or financial details. *Note however that the CCTO may request these at a future date if necessary.*

8B(iii)

If you have sufficient experience (in the capacity of principal) of transit procedures you may qualify for a reduction of the reference amount. Applicants must have:

- At least one year's experience in transit procedures to qualify for a reduction to 50% of the reference amount (or 100% for high-risk goods),
- two year's experience for a reduction to 30% of the reference amount (or a reduction to 50% for high risk goods) and
- three year's experience for a guarantee waiver (or a reduction to 30% for high-risk goods).

These periods are reduced by one year for applicants who use data-processing methods for lodging transit declarations.

Note: to determine whether you have sufficient experience we may also take into account the number of transit operations not ended correctly in relation to the total number of transit operations you have carried out in the past, the method used to monitor your reference amount and the number of irregularities that did not lead to the incurrence of a (customs) debt.

8B(iv)

To qualify for a reduction of the guarantee amount to 30%, a guarantee waiver or to move high-risk goods, you must also be able to demonstrate that you co-operate very closely with customs. The application form provides some examples of how you might demonstrate this requirement. If there are additional measures that you believe should be taken into consideration, please complete the 'other measures' section of this part.

Please note: to meet this requirement we will be looking for co-operation that goes beyond complying with any legal requirements or obligations.

8B(v)

This section is divided into three subsections. In order for us to determine whether you meet the criteria for a guarantee waiver or to move high-risk goods, you must also be able to demonstrate that you are in command of your transport operations. Complete one of the sub-sections as fully as possible. For example, if you or your carriers can demonstrate that high standards of security are applied to the movement of your goods by the use of a tracking/tracing system or if an appropriate IOS (International Organisation for Standardisation) certificate is held, you should provide full details and enclose copies of any contracts, certificates or other supporting evidence.

8B(vi)

Finally, in order to qualify for a reduction of the guarantee amount to 30% for high-risk goods or for a guarantee waiver, you must provide customs with additional evidence to demonstrate that you have sufficient financial resources to fully meet your obligations. To enable us to determine this you must provide evidence that you have the available assets or a contractual promise of a credit agreement to cover the part of the reference amount not secured by the amount of the guarantee. Give full details and enclose any appropriate and current documents for example the balance sheet, an annual statement of accounts or a qualified auditor's statement.

Part 9 - Guarantee/waiver certificates.

(i-ii)

You should request enough authenticated guarantee certificates and/or guarantee waiver certificates to cover your needs.

Your guarantee certificate or guarantee waiver certificate must be presented each time a paper transit declaration is presented for authentication at an office of departure (for example under NCTS fallback or declarations by travellers). If you frequently use a particular office of departure, you may permanently lodge a certificate at that office.

In order to submit declarations to NCTS and for system validation of the use of your CT guarantee, a Guarantee Reference Number (GRN) will be allocated to your guarantee. If your guarantee application is accepted you will be asked to supply a 4-digit (alpha, numeric or alpha/numeric) Personal Identification Number (PIN)/Access Code. This will be associated with you as the authorising officer of the company and will be set up within the NCTS. If appropriate, you will also need to supply a list of named individuals authorised to submit declarations using your GRN, as well as PINs for each, which will also be set up within the NCTS.

Part 10 - Use of special loading lists. (NCTS Fallback and Community status.)

Loading lists may be used instead of a SAD continuation sheet as the descriptive part of an NCTS fallback declaration or a Community status document (T2L). The loading list must normally conform to a standard layout and requirements. You may, however, be authorised to use a special loading list that does not conform to the standard layout and requirements where the list:

- is produced electronically by a firm who uses an integrated electronic or automatic data processing system to keep its records;
- is designed and completed in such a way that it can be used without difficulty by customs; and,
- includes specific information as required by the CT or Community status legislation.

A descriptive list may also be authorised for use as a loading list, subject to the following conditions:

- the list is designed and completed in such a way that it can be used without difficulty by customs; and,
- the list includes specific information as required by the CT or Community status legislation.

The descriptive list can be produced either electronically or manually.

Where you produce your loading or descriptive lists electronically you may also apply for authorisation to use these lists for consignments containing only one item, if this practice is made necessary by your computer programme.

Please remember to include a hard copy specimen of your special loading/descriptive list with your completed application form.

Part 11 - Seals of a special type.

The use of a seal is compulsory for the movement under CT of high-risk and CAP goods subject to CAP charges, refunds etc., or where the description of the goods in the transit declaration is insufficient to make the goods readily identifiable². (For the goods to be 'readily identifiable' the goods description must be sufficiently precise to permit easy identification of the quantity and nature of the goods.)

If you wish to use a seal of a special type it must have the essential characteristics and comply with the technical specifications detailed in the CT legislation. Further information can be found in Notice 205 - Official Seals and Trader Sealing at www.hmrc.gov.uk

In order to assist customs to identify the location of seal numbers used, please supply a list of sequential numbers as required under 11i. Please attach additional list as necessary.

² All goods moving under TIR must travel under customs seal. Examples of a customs sealing device can be found in Annex 2 of the TIR handbook.

Part 12 - Exemption from a prescribed itinerary.

Goods entered to the CT procedure must be carried to the office of destination along an 'economically justified route'. Where high-risk goods are being moved or if customs or the principal consider it necessary, the office of departure shall specify a prescribed itinerary. If you wish to have an exemption from this requirement you should complete this part as requested, detailing the steps you will take to ensure that customs are able to ascertain the location of your transit consignments at all times.

Part 13 - Authorised consignor status.

This part is to be completed if you are applying for authorised consignor status with regard to NCTS, air/sea level 1 simplified procedures, Community status declarations (paper documents or shipping company's EDI manifest) or control copy T5 documents. Authorised consignor status allows you to carry out transit operations or to draw up Community status or control copy T5 documents without having to present the goods and corresponding documents at the office of departure. You must complete part 13a and the remaining relevant questions at parts 13b-e as directed.

Part 13a

13a(i) A list of the customs offices of departure can be found at http://www.europa.eu.int/comm/taxation_customs/dds/en/csrdhome.htm

Part 13b - NCTS**Please note:**

Authorised consignor status for NCTS purposes will only be granted if you are also authorised to use a comprehensive guarantee or a guarantee waiver. If you do not already hold a comprehensive guarantee or guarantee waiver you must also tick the relevant box at part 5 of the application form and complete parts 6 to 9.

13b(i)

In the NCTS an Authorised Consignor need not present the goods at the designated office of departure, but at an Authorised Location instead. Your Authorised Location(s) may be at:

- your own premises; or
- a customs controlled area at the Office of Departure; or
- other customs approved facilities directly associated with the Office of Departure for example warehouse, DEPS, ERTS and other temporary storage facilities inc. unattended or occasionally attended ports/airports.

Give the full address of the locations that you wish to use.

13b(ii)

In the event of NCTS becoming unavailable paper-based fallback procedures based on the SAD may be applied. As an authorised consignor you may be allowed to:

1. stamp your own SADs using a special metal stamp (which replaces the stamp of the customs office of departure) or
2. use SAD forms pre-printed with the imprint of the special stamp or
3. where your documents are produced by a computerised system, use plain paper-laser printed SADs bearing the imprint of the special stamp.

If you wish to be authorised to use one of these options tick the relevant box at question ii. If your application is approved you will need to purchase a fallback stamp (which is used to indicate that the SAD is being used for the NCTS fallback procedure). If you choose and are approved for the first option you will also need to purchase the special metal stamp. Details on how to obtain the special stamp and/or fallback stamp will be given in your authorisation letter.

Note: if you are not authorised for the simplified fallback procedure or do not have a fallback stamp you will have to submit your declarations to your office of departure who will authenticate the declaration in accordance with UK Charter Standards (90% of declarations authenticated and returned within 12 working hours).

13b(iii)

In the event of NCTS becoming unavailable, paper-based fallback procedures based on the Single Administrative Document (SAD) may be applied:

- E-mail via Electronic Data Capture Services (EDCS) or
- HM Revenue and Customs NCTS Web Channel.

It is expected that a third route, XML (Extensible Markup Language), will be available in early Spring 2006.

To use the NCTS you must have access to a computer and an Internet connection. To use the e-mail service, you must be able to exchange the necessary messages with the system. You also need specialist software to construct and translate the messages that the NCTS requires. This e-mail route can process up to 999 items per declaration.

To use the web service you need a UK Trader's Unique Reference Number (TURN) and a UK postcode. You must register for a Government Gateway account and then enrol for the online service. This web-based route can process 99 items per declaration.

13b(iv)

In the NCTS, authorised consignors must have the Transit Accompanying Document printed at the declarant's premises. You must therefore also complete part 16 of the application form.

Part 13c - Community status (paper documents)

This part is to be completed only if you are applying for authorised consignor status for Community status documents.

13c(i)

Please note that details are required of the addresses from which goods will be despatched because the authorisation will include a specific agreement by which you will notify HMRC in advance of the intention to move consignments forward.

13c(ii)

Documents which are acceptable for proving Community status include copy 4 of the SAD, an invoice or transport document or a shipping company's manifest. If you use any of these documents for the purpose of proving Community status you may apply for authorised consignor status which will allow you to use these documents without having to present them to customs for endorsement. (Customs do not in any case need to endorse invoice or transport documents when the total value of the goods carried is less than 10 000 euros.) *(This part applies to paper documents only. Do not complete part 13c if you wish to use a shipping company's manifest transmitted by EDI. Complete part 13e instead.)*

Part 13d – air/sea level 1, Community status (paper documents) and T5 control copy.

Complete this section if applying for authorised consignor status in respect of air/sea level 1 simplified procedures, Community status declaration (paper documents or shipping company's EDI manifest) or control copy T5.

13d(i)

Tick the box applicable to the type of authorisation you require.

13d(ii)

If you wish to apply for a waiver of signature for air/sea level 1, customs will require a written undertaking from you acknowledging that you are the principal for all CT operations carried out under cover of transit declarations bearing the special stamp. If you wish to apply for a waiver of signature on Community status documents customs will require a written undertaking from you acknowledging that you are liable for the legal consequences arising from all Community status documents issued bearing the special stamp. If you are approved as an authorised consignor, we will provide the undertaking for you to sign as part of your authorisation letter.

Part 13e - Shipping company's manifest used to demonstrate Community status and transmitted by electronic data interchange.

This simplification is a form of authorised consignor status available to international shipping companies who:

- carry goods on a non-regular shipping service and
- use an electronic data interchange (EDI) system to transmit (manifest) information between the ports of departure and destination in the Community/Contracting Parties and
- use the manifest to prove Community status and
- operate a significant number of voyages between the Member States and/or common transit countries on recognised routes.

The simplification allows the authorised shipping company 'not to draw up' the manifest until, at the latest, the day after the departure of the vessel (but before its arrival at the port of destination). Please provide details as requested and enclose a hard copy specimen of the manifest with your application.

Note: you must instruct your offices at each of the ports of departure and destination to inform the customs authorities at these ports of your intention to use this simplified procedure and an EDI system to transmit information.

Part 14 - Authorised consignee status.**14(i)**

A list of the customs offices of destination can be found at http://www.europa.eu.int/comm/taxation_customs/dds/en/csrdhome.htm

14(ii)

(TIR authorised consignees must still arrange for the TIR Carnet to be presented at the local customs office of destination to be stamped/endorsed before the movement can be considered as ended.) You can only apply for this simplification if you wish to regularly receive goods at your authorised location(s) without presenting them and the accompanying documents at the Office of Destination. Your authorised location(s) can be at

- your own premises; or
- a customs controlled area at an Office of Destination; or
- other customs approved facilities directly associated with an Office of Destination for example warehouse, ERTS and other temporary storage facilities including unattended or occasionally attended ports/airports.

You must be able to take full responsibility for the control of the goods at the Authorised Location, to carry out any prescribed unloading checks and to meet the requirements for ending the CT or TIR movement, to the satisfaction of the Office of Destination.

Please provide detailed information as requested.

Note:

Once non-Community goods which have moved under a transit procedure arrive at your authorised location they will have the status of goods in temporary storage until such time as they are assigned a customs-approved treatment or use (for example placed under another customs procedure such as release for free circulation, entry to customs warehousing etc). **In addition to your authorised consignee authorisation you must therefore also have suitable arrangements in place (for example CFSP, ERTS) for the temporary storage and subsequent entry of the goods to a customs-approved treatment or use after the transit procedure has ended. You will need to agree these arrangements with your office of destination before your application for authorised consignee can be approved.**

14(iii) and (iv)

In order to establish whether you 'regularly receive' goods, indicate how often you receive goods that have been entered to the CT and/or TIR procedure as appropriate and how many consignments entered to the CT/TIR procedure you receive each year.

14(v)

As an authorised consignee for CT you must use the New Computerised Transit System (NCTS) to communicate with the office(s) of destination. This requirement does not apply to CT operations where the authorised consignee receives goods using the simplified procedures for goods carried by rail/large container, air, sea or pipeline or the approved UK national simplified procedures (including the CFSP Local Clearance Procedure (LCP) where goods are received directly from outside the Community using CPCs 011101 and 01110). However authorised consignees who receive any indirectly imported goods, i.e goods that arrive in the UK via another EU Member State and which are already under the NCTS arrangements, MUST connect to and use the NCTS.

There is currently no legal obligation for TIR authorised consignees to use NCTS for TIR movements. However the Commission are looking to establish a legal base for the use of NCTS for TIR movements within the EU. Authorised consignees may therefore be expected to use NCTS for TIR movements in the near future.

In the UK there are currently two access routes to the NCTS:

- E-mail via Electronic Data Capture Services (EDCS) or
- HM Revenue & Customs NCTS Web Channel.

It is expected that a third route, XML (Extensible Markup Language), will be available in early Spring 2006.

To use the NCTS you must have access to a computer and an Internet connection. To use the e-mail service, you must be able to exchange the necessary messages with the system. You also need specialist software to construct and translate the messages that the NCTS requires. This e-mail route can process up to 999 items per declaration.

To use the web service you need a UK Trader's Unique Reference Number (TURN) and a UK postcode. You must register for a Government Gateway account and then enrol for the online service. This web-based route can process 99 items per declaration.

Part 15 - Information for air and sea simplifications.

Important note regarding sea simplified procedures.

The sea level 1 or 2 simplified procedures are only available to authorised regular shipping services. If you are not already authorised as a regular shipping service you will need to obtain the application form C1349 from the National Simplifications Team at the CCTO.

The National Simplifications Team will not be able to process your application for level 1 or 2 simplified procedures until they receive your application for authorised regular shipping service.

15a) Air and sea simplified procedures - level 1.

This simplification is for airlines or shipping companies operating an authorised regular service who wish to use a goods manifest in place of a transit declaration. The layout and content of the manifest must comply with the requirements of the common/Community transit legislation. Separate manifests must be drawn up for goods carried under T1, T2 and T2F procedures. Please remember to enclose a completed hard copy specimen of your manifest with your completed application form.

This simplification may also provide for airlines/shipping companies at the airport/port of destination to submit their own monthly list of manifests to customs at airports/ports of departure. Please tick the box at point ii. if you require authorisation to use this simplification.

Under the level 1 procedures airlines/shipping companies can also become authorised consignors to authenticate their own manifest without having to present it to the office of departure. If you wish to be an authorised consignor ensure that you have ticked the relevant box at part 5 and completed parts 13a & d of the application form.

15b) Air and sea simplified procedures - level 2.

This simplification is for airlines or shipping companies operating an authorised regular service who operate a **significant** number of flights or voyages between designated countries and wish to use a single goods manifest in place of a transit declaration. The layout and content of your manifest must comply with the requirements of the Community/common transit legislation and the status of the goods must be marked against each and every item listed in the manifest. Please remember to enclose a completed hard copy specimen of your manifest with your completed application form.

It is compulsory for airlines using this simplification to transmit their manifests via a data exchange system. Please give details as requested. *This requirement is optional for shipping companies.*

Applicants for air or sea level 2 procedures should be aware that the approval process may take up to 60 days from the date of notifying customs in the other Member States due to the need to obtain their agreement.

Part 16 – Printing of the Transit Accompanying Document (TAD) at the declarant’s approved premises.

(i.) and (ii.)

If you are applying to have your *TAD/Lol printed at the declarant’s premises* please let us know the location of printer(s) you wish to use and details of the software you will be using to create and print the TAD/Lol. (If you intend to use the NCTS Web service answer ‘Web Dec’ against question 16ii.) This information will be recorded in your authorisation.

(iii.)

Unless you will be using the NCTS Web service for your declaration, it is recommended that you enclose a hard copy specimen of the TAD/Lol produced on your printer with your application. If this is not possible you may still submit your application but your authorisation may not be issued until the hard copy TAD/Lol is received by the CCTO.

Part 17 - Declaration.

Please read the declaration, then sign and date your completed application form and return it to the National Simplifications Team at the CCTO (whose address appears on page 1). Make sure you enclose any accompanying documents or other evidence as requested by us with your application form.

If, after consideration by HM Revenue & Customs, your application is rejected, we will send you a letter stating the reason(s) why and explaining to you your right of appeal.

If your application is approved, the conditions for your authorisation will be sent to you in an approval letter. The letter will also contain a declaration to be signed by you confirming that you will abide by the conditions of your authorisation. When the signed declaration is returned to the CCTO, they will issue you with your authorisation as appropriate.

If you have any further queries regarding this application form please contact our National Advice Service on **0845 010 9000**.

**Legal provisions for simplifications: Community/common transit, Community status, TIR and Control Copy T5
Annex 2**

Part	Legal basis
1 - 5	General conditions for authorisation - Articles 372 to 378 of Commission Regulation (EEC) No. 2454/93 and Articles 48 to 55 of Appendix I to the Convention on a Common Transit Procedure (Council Decision 87/415/EC) ('the Common Transit Convention').
3	Retention of records – Customs and Excise Management Act 1979, Sections 75A and 118A. Value Added Tax Act 1994, Schedule 11 paragraph 6. Value Added Tax Regulations 1995, regulation 31. Regulation (EEC) No 2454/93, Articles 324f, 373 and 454a. The Common Transit Convention, Appendix I, Article 49 and Appendix II, Article 19.
6 - 9	Comprehensive guarantees and guarantee waivers – Article 94 of Council Regulation (EEC) No 2913/92, Articles 379 to 384 of Commission Regulation (EEC) No. 2454/93 and Articles 56 to 61 of Appendix I to the Common Transit Convention.
10	Special loading lists (Transit) – Article 385 of Commission Regulation (EEC) No. 2454/93 and Article 62 of Appendix I to the Common Transit Convention.
10	Special loading lists (Community status only) Article 315a of Commission Regulation (EEC) No. 2454/93 and Article 7 of Appendix II to the Common Transit Convention.
11	Use of seals of a special type – Article 386 of Commission Regulation (EEC) No. 2454/93 and Article 63 of Appendix I to the Common Transit Convention.
12	Exemption from prescribed itinerary – Article 387 of Commission Regulation (EEC) No. 2454/93 and Article 64 of Appendix I to the Common Transit Convention.
13a	Authorised consignor status (NCTS, air/sea level 1 simplified procedures, Community status, control copy T5 and shipping company's manifest transmitted by EDI) – Articles 398 to 404, Articles 324b and 324c, Article 912g and Article 324e of Commission Regulation (EEC) No. 2454/93. The Common Transit Convention, Appendix I, Articles 65 to 71, Appendix II, Articles 15, 16 and 18.
13b	Authorised consignor status (NCTS) – Articles 398 to 404 of Commission Regulation (EEC) No. 2454/93 and Articles 65 to 71 of Appendix I to the Common Transit Convention.
13c	Authorised consignor status (Community status) – Articles 324a to 324f of Commission Regulation (EEC) No. 2454/93 and Articles 14 to 20 of Appendix II to the Common Transit Convention.
13d	Authorised consignor status (T5) – Article 912g of Commission Regulation (EEC) No. 2454/93.
13e	Shipping company's manifest transmitted by electronic data interchange – Article 324e of Commission Regulation (EEC) No. 2454/93 and Article 18 of Appendix II to the Common Transit Convention.
14	Authorised consignee status (CT) – Articles 406 to 408a of Commission Regulation (EEC) No. 2454/93 and Articles 72 to 74a of Appendix I to the Common Transit Convention.
14	Authorised consignee status (TIR) – Articles 454a to 454c of Commission Regulation (EEC) No. 2454/93.
15a	Goods carried by sea level 1 – Article 447 of Commission Regulation (EEC) No. 2454/93.
15a	Goods carried by sea level 2 – Article 448 of Commission Regulation (EEC) No. 2454/93.
15b	Goods carried by air level 1 – Article 444 of Commission Regulation (EEC) No. 2454/93 and Article 111 of Appendix I to the Common Transit Convention.
15b	Goods carried by air level 2 – Article 445 of Commission Regulation (EEC) No. 2454/93 and Article 112 of Appendix I to the Common Transit Convention.
16	Printing of TAD at declarant's premises – Article 358 of Commission Regulation (EEC) No. 2454/93 and Article 30 of Appendix I to the Common Transit Convention.