



HM Revenue  
& Customs

# Common Transit Convention

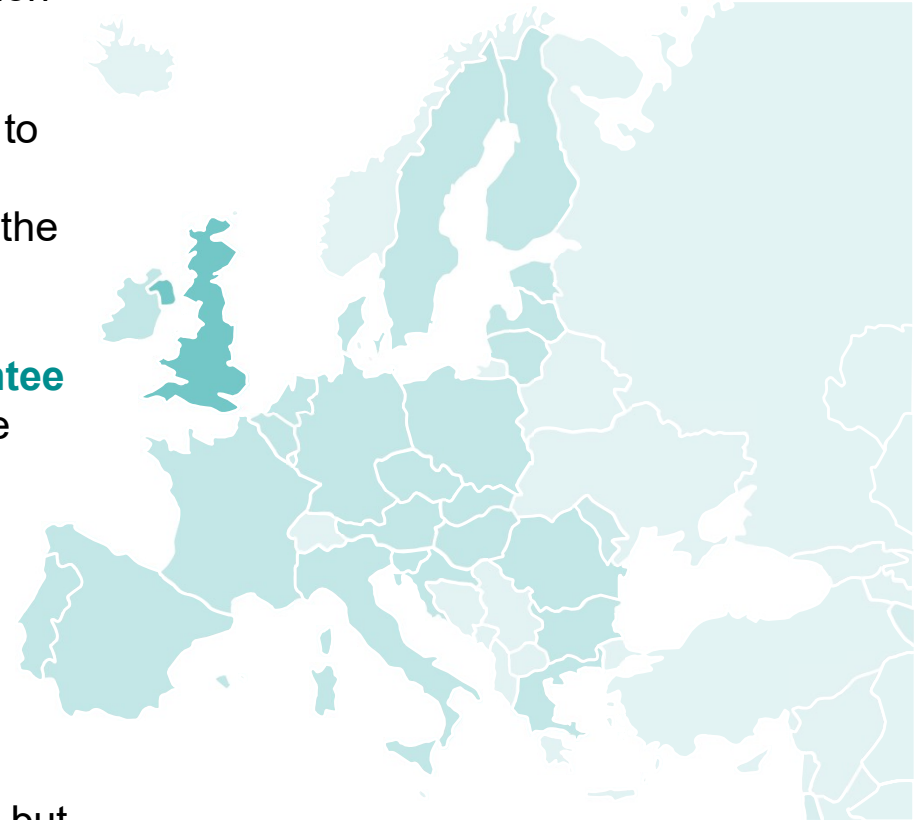
Customs facilitation

# WHAT IS THE COMMON TRANSIT CONVENTION (“CTC”)?

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Transit is a customs facilitation that can help you move goods between the UK, the EU and other Common Transit Convention countries.

- Goods move under **duty suspension**. This allows goods to move across multiple customs territories without incurring any duties, or having to make customs declarations, until the final destination where import duties and VAT are paid.
- Goods travelling under Transit require a **financial guarantee** to cover the value of the goods should they abscond – the guarantee can be “individual” or a **Customs Comprehensive Guarantee**
- There are **36 signatories** to the CTC - 27 EU Member States, 4 EFTA members (Iceland, Norway, Switzerland and Liechtenstein), Turkey, Republic of North Macedonia, Serbia, Ukraine and UK (Inc Channel Islands but not Gibraltar)



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# HOW DOES TRANSIT WORK?

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# THE TRANSIT MOVEMENT: 3 STAGES

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## STAGE 1: OFFICE OF DEPARTURE

- Goods presented at **Office of Departure** OR at an **authorised consignor**
- A financial guarantee known as a **customs comprehensive guarantee** is required to cover customs duties and VAT of the goods – this is released when the goods reach their final destination.
- The transit declaration is made on **NCTS** which generates a **Transit Accompanying Document** (TAD) which is printed out.
- The TAD must be carried throughout the journey. It contains a unique **Movement Reference Number** (MRN) and a barcode related to the MRN.

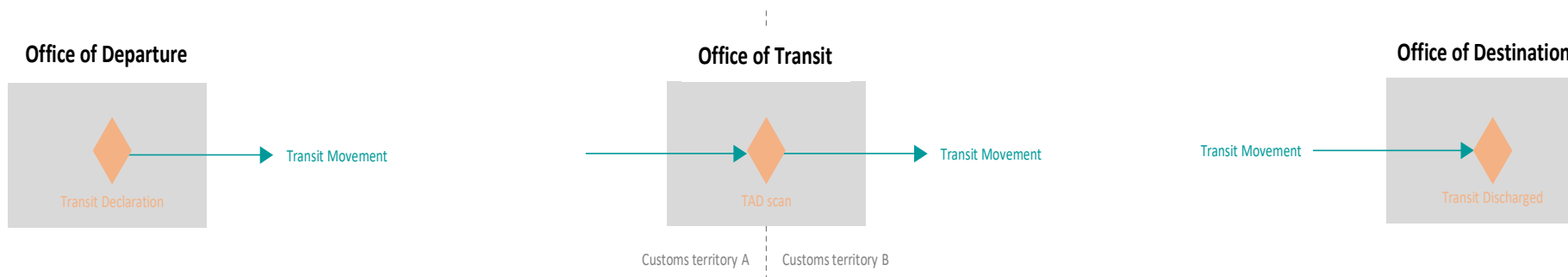
## STAGE2: OFFICE OF TRANSIT

- Office at the border points between customs territories and where the **TAD** and goods are presented.

## STAGE 3. OFFICE OF DESTINATION

- The goods arrive at an **Office of Destination** OR at an **authorised consignee**
- The **TAD** is presented
- The Office of Departure will receive a message via NCTS that the goods have arrived (which releases the guarantee).

# SUMMARY OF THE TRANSIT JOURNEY



- Transit movements are initiated at the office of departure (under the normal procedure<sup>1</sup>).
- This is done by making a transit declaration on the New Computerised Transit System (NCTS).

- When a CTC transit movement enters a new customs territory, it must pass through an office of transit.
- The Transit Accompanying Document (TAD) is entered into NCTS by Border Force officials.

- Transit movements are terminated at the office of destination (under the normal procedure<sup>1</sup>).
- A message of notification is sent to the office of departure via the NCTS.

<sup>1</sup> Transit movements can be started and ended at authorised consignor and consignee premises, respectively, under the simplified procedure.

# AUTHORISED CONSIGNOR/CONSIGNEE

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If you regularly move goods using Transit, you can apply to HMRC to use your own premises rather than a customs office.

## **Authorised Consignors** can **START** movements

### Requirements

- secure premises
- Customs Comprehensive Guarantee

## **Authorised Consignees** can **END** movements

### Requirements

- an **approved temporary storage facility**. This can be either an ACTS or an ETSF
- Gov.uk link [here](#)

# TEMPORARY STORAGE FACILITIES

Temporary Storage Facility (TSF) is a requirement for Authorised Consignee status (AC) because, under UK legislation, once the transit movement ends the goods are automatically entered into temporary storage by default, if a customs declaration has not been accepted into another procedure.

There are two types of Storage facility.

**A 6-day Authorised Consignee Temporary Storage (ACTS)** - allows goods to be stored for up to 6 days from the end of the transit movement, until goods are either released into free circulation, put into another customs procedure (e.g. a customs warehouse), or re-exported. It doesn't require inventory linking software.

• **An External Temporary Storage Facility (ETSF)** allows goods to be stored for up to 90 days and requires inventory linking.

**Any location** can only be approved for **one** type of temporary storage facility. For example, you **cannot operate an ACTS and an ETSF at the same location**



# ACTS VERSUS ETSF

ACTS	ETSF
6 days in temporary storage	90 days in temporary storage
Application through HMRC	Application via the National Frontiers Approval Unit (NFAU)
You can not operate movement in temporary storage	You can operate inter-temporary storage movements
ACTS cannot be used as an ITSF. ITSFs are frontier customs control models that use temporary storage because they are points of first presentation for goods when they arrive in the UK. These temporary storage facilities need to be 90-day inventory-linked premises.	An ETSF can be an ITSF



# APPLYING FOR AN AUTHORISED CONSIGNEE STATUS

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**KEY LINK OF** To apply for Authorised Consignee Status ad ACTS you need to complete the C1343 form.

You can access it on the link below

<https://www.gov.uk/guidance/apply-for-transit-simplifications-consignor-or-consignee-status#applying-for-authorized-consignee-status>

**If you require an ETSF you need to contact**  
**the [nationalfrontierapprovalsunit@homeoffice.gov.uk](mailto:nationalfrontierapprovalsunit@homeoffice.gov.uk).**

# APPLYING FOR AN ACTS

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- When applying for an ETSF or ACTS you may need to [apply for a customs comprehensive guarantee](#) (CCG).
- If the ACTS is in **GB** (England, Scotland and Wales), you will only need a CCG if HMRCs tell you that one is needed after applying for the authorisation.
- If the ACTS is in **Northern Ireland**, you'll need to apply for a CCG.
- If you have AEO (C) or (F) status you'll qualify for a 100% guarantee waiver. If you do not have AEO (C) or (F) status, you can still apply for up to a 100% waiver depending on your circumstances using [CCG1F](#) form. More information can be found here: [link](#)

# Customs Options

**Full customs declaration** – you may submit a full declaration at the frontier and complete all customs formalities. For some import locations you may need to submit a declaration before the goods board a vessel or train. More details can be found here <https://www.gov.uk/guidance/making-a-full-import-declaration> (Note that the facility to delay declarations for goods arriving from Ireland ceases in 10 weeks).

**Simplified Customs Procedures**– this allows you to do a simplified customs declaration followed by providing more information later rather than providing full declarations at import point. You can do the declarations yourself or a third party can do them on your behalf. More information here [simplified-procedures-for-import-or-export](#)

**Common Transit Convention (CTC) – using Authorised Consignee/Consignor status** – this is the customs process that **allows you to move the goods direct from your premises rather than using a customs office**. To do so you need to be authorised to use the process, and have approved temporary storage facilities. This is the information Steven provided below.

There's a broad overview of different Customs import options here [Get UK customs clearance when importing goods into the UK: step by step - GOV.UK \(www.gov.uk\)](#)

If you still have questions the Customs and International Trade Helpline can offer support on options and applying for them [Customs and International Trade Helpline link](#)

