What is the advantage of using transit?

Transit allows the movement of goods over several customs territories under suspension of duties and taxes. For flows that pass through the smart border, it is recommended to use transit procedure both to and from the United Kingdom. This customs procedure ensures a smooth border crossing, deferring the customs clearance of goods at the inland point of the customs territory of destination. For example, goods from the UK to Poland can cross the Channel border under a transit declaration to Poland, where they can be cleared (payment of duties and taxes), thus limiting the risk of stopping at the French border.

What are the different types of transit that an operator can use to cross the smart border?

For border crossing, operators can use three forms of transit:

- transit departing from the United Kingdom (flows from the United Kingdom to the European Union) or from the Republic of Ireland (flows from the Republic of Ireland to the European Union via the United Kingdom);
- pre-lodged transit departing from France;
- or international road transport (TIR), between EU member states and countries that are signatories to the TIR convention (e.g. Russia).

Transit can be used for both Union status goods (T2 transit) and third status goods (T1 transit).
3 How do I lodge a transit declaration departing from the United Kingdom or the Republic of Ireland?

The transit declaration departing from the United Kingdom (excluding Northern Ireland) must be lodged in the UK transit system before the goods are loaded on the means of transport.

The transit declaration departing from the Republic of Ireland must be lodged in the Irish transit system before the goods are loaded on the means of transport.

4 What is the office of transit?

The office of transit is the first customs office of entry into a new customs territory. In the case of transit departing from the United Kingdom, the office of transit to be filled in the transit declaration is a French Brexit customs office.

In the case of a transit declaration on departure departing from the Republic of Ireland, two offices of transit must be filled in the transit declaration: the first British customs office for entry into the British customs territory and a French Brexit customs office.

As a reminder, the transit declaration departing from the United Kingdom must include:
• a British customs office as the office of departure;
• a French Brexit customs office as an office of transit;
• and a customs office of an EU Member State or of the Common Transit Convention as the office of destination.

The transit declaration departing from the Republic of Ireland must include:
• an Irish customs office as the office of departure;
• a British customs office as an office of transit;
• a French Brexit customs office as an office of transit;
• and a customs office of an EU Member State or of the Common Transit Convention as the office of destination.

5 How to manage the change of the French office of transit?

In the case of a change of the French office of transit and inconsistency between the declared and the actual office of transit, the diversion is, in the vast majority of cases, automatically managed by the French transit system, Delta T.

Nevertheless, in order to avoid the truck stopping at the border because of a refused change of the office of transit, it is recommended that operators planning to pass through the port of Dover as the port of departure fill both offices of transit (Calais port tunnel and Dunkerque ferry) in the transit declaration. In any case, an IT adaptation should very soon settle the subject of refused diversion.
6

**Which are the French Brexit offices?**

- Dunkerque ferry (FR590002);
- Calais port tunnel (FR620001);
- Rouen (FR003920);
- Caen (FR000720);
- Le Havre port CREPS (FRD02300);
- Cherbourg (FR000950);
- Saint-Malo (FR004060);
- Brest bureau (FR000690).

7

**How must be filled the «consignor» and «consignee» boxes in the France departure transit declaration?**

Transit declarations lodged in Delta T (departure from France) must not include an EORI number issued by the United Kingdom (EORI beginning with GB) or a VAT number in the «consignor» and «consignee» boxes. The inclusion of such numbers would prevent the operator from notifying the arrival of his goods at destination.

The «consignee» box must contain an EORI number issued by an EU Member State and the name and address of the person concerned.

The «consignor» box may contain the name and address of the person concerned and/or an EORI number issued by an EU Member State.

8

**How to file a pre-lodged transit declaration departing from France?**

The transit declaration must be lodged in advance (before the goods are presented at the office of departure in France) and in the French transit system, called Delta T. It can be lodged in two ways:

- on the one hand, via DTI, up to 30 days before the presentation of the goods;
- secondly, via an EDI connection service provider, up to 72 hours before the goods are presented.

**CAUTION:** To use this type of transit, it is necessary to have an establishment in France.
What is the office of departure to fill in the pre-lodged declaration departing from France?

The transit declaration must include a French Brexit office as the office of departure. In case of an error on this data in the Union transit declaration, the truck cannot be directed in green line when arriving in France.

In addition, the office of destination must be in a Member State of the European Union or a State adhering to the Common Transit Convention, depending on the destination. However, several offices of transit may be necessary in the case of crossing a non-EU Member State that is a member of the Common Transit Convention (e.g. Switzerland). For a France-Italy transit via Switzerland, the first office of transit is the first Swiss office, the second office of transit is the first Italian office.

What is the country of dispatch to fill in the pre-lodged transit declaration departing from France?

The country of dispatch to be filled in an EU transit declaration is the United Kingdom (code GB), not France, even if the declaration is lodged at the French office of departure, in the French system (the covered movement starting in France). In the event of an error on this data in the Union transit declaration, the truck will not be able to be directed in the green line when disembarking in France.

What data must be filled in the transit declaration for goods subject to sanitary and phytosanitary (SPS) controls?

In the transit declaration, regardless of the country of departure, the following two data must be filled in for the processing of SPS goods:

- the appropriate document code («853» for animals and products of animal origin, «851» for plants and plant products, «852» for feedstuffs of non-animal origin);
- the reference of the sanitary document previously filed in TRACES.
How my transit formality must be carried out in the case of TIR?

In addition to filling in the paper TIR Carnet, the operator must submit an electronic declaration for the EU part of the TIR movement. This declaration must be submitted either in Delta T or via the TIR-EPD application.

What to do with these formalities at the pairing?

For all transit declarations departing from the United Kingdom, Republic of Ireland or France, the driver must present the MRN barcode of the declaration relating to the goods transported, which is scanned and associated with the truck’s number plate, to the pairing agents of the ferry or tunnel companies.

If TIR is used, the driver must advise the ferry or tunnel peering officers that he is transporting goods under cover of a TIR Carnet.

CAUTION: The driver must not present barcodes from UK export declarations or ENS (Safety/Security Declarations) to the pairing agents.

Why is it necessary to notify the arrival of transit declarations at destination?

Each time a transit declaration is lodged, a reference amount, corresponding to the suspended duties and taxes, is charged against the operator’s guarantee. Therefore, if the operator does not notify the arrival of the transit movement at destination, the amount related to this operation is blocked and the guarantee is not released for other transit operations.

The transit procedure shall be discharged by the customs authorities where they are able to establish, on the basis of a comparison between the data available at the customs office of departure and those available at the customs office of destination, that the procedure has ended correctly. Failure to discharge transit movements at destination may therefore result in the blocking of trucks under transit at the border due to insufficient security.

Discharge may be problematic to achieve if the transit declaration was not properly filled at departure. It is therefore particularly important to ensure the good quality of the data included in the declarations, as indicated in the previous paragraphs.