

RECUEIL DES INSTRUMENTS JURIDIQUES ET INSTITUTIONNELS
DE FACILITATION DU TRANSPORT ET DES ÉCHANGES
EN AFRIQUE SUBSAHARIENNE

ANNEXE V-4

1985 NORTHERN CORRIDOR TRANSIT AGREEMENT
PROTOCOL No 3 CUSTOMS CONTROL

CUSTOMS CONTROL

Article 1: Application

Pursuant to Section 7 of the Northern Corridor Transit Agreement, the Contracting Parties agree to apply the provisions of this Protocol related to Customs control, which is an integral part of the Agreement.

Article 2: Content of the Protocol

This Protocol governs the Customs control of traffic in transit in the Northern Corridor. It contains in one section general provisions, setting forth rules i.a. regarding duties and taxes, Customs security, and sealing of transport units, and specifying transit routes and Customs offices in each Contracting Party. Other sections describe the formalities to be fulfilled at the Customs offices, and lay down rules for mutual administrative assistance and provisions regarding storage facilities.

SECTION 1. GENERAL PROVISIONS

Article 3: Definitions

For the purpose of this Protocol, and in addition to the definitions included in Section 2 of the Northern Corridor Transit Agreement, the following expressions shall have the meanings hereby assigned to them:

Customs control: Measures applied to ensure compliance with the laws and regulations which the Customs are responsible for enforcing;

Customs security: Undertaking given to the Customs in cash, bond or as a written guarantee to ensure that an obligation to the Customs will be fulfilled.

Customs transit: Customs procedure under which goods are transported under *Customs control* from one Customs office to another;

Customs transit operation: the transport of goods from an office of departure to an office of destination under *Customs transit*;

Declarant: Person who signs a *Goods declaration for Customs transit* or in whose name it is signed;

Goods declaration for Customs transit: Statement made in a prescribed form by which the persons interested declare goods for *Customs transit* and furnish the particulars which the Customs require to be declared for the application of a *Customs transit operation*;

Import or export duties and taxes: Customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the importation or exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;

Office en route: Any Customs office through which goods in transit pass in the course of a *Customs transit operation*;

Office of departure: Any Customs office at which a *Customs transit operation* commences;

Office of destination: Any Customs office at which a *Customs transit operation* is terminated;

Temporary admission: Customs procedure under which certain goods can be brought into a Customs territory conditionally relieved from payment of *import duties and taxes*; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods;

Transport-unit:

- freight containers, road vehicles, including trailers and semi-trailers;
- railway wagons; and
- lighters, barges and other vessels suitable for use on inland waterways.

Article 4: Coverage of the Protocol

The provisions of this Protocol shall cover the transport, either in transport-units which can be effectively sealed by the Customs

or in non-sealable transport equipment, under Customs transit, of goods:

- (a) consigned from the territory of one Contracting Party and destined to a place in the territory of a third country through the territory of one or more other Contracting Parties;
- (b) consigned from the territory of a third country and destined to a place in the territory of one Contracting Party through the territory of one or more other Contracting Parties; and
- (c) consigned from the territory of one Contracting Party and destined to a place in the territory of a another Contracting Party through the territory of a third Contracting Party.

Article 5: Duties and taxes, temporary admission •

1. The Contracting Parties agree not to subject goods which are destined to or consigned from the territory of other Contracting Parties and which are carried through their territories under Customs transit, to the payment or deposit of import or export duties and taxes, provided that the conditions laid down in this Protocol are complied with.

2. The Contracting Parties agree to grant temporary admission for any means of transport which are used, or intended to be used, for the carriage of goods under Customs transit through their territories. No security or temporary admission document shall be required for such means of transport.

3. The Contracting Parties agree to exempt from payment of import duties and taxes the following: fuel and lubrication oils contained in the normal tanks of means of transport upon arrival; spare parts, accessories and equipment, including special equipment for the loading, unloading, handling and protection of cargo, which are imported with the means of transport and are intended to be re-exported therewith.

4. The Contracting Parties also agree to grant temporary admission for maintenance and recovery vehicles, and for parts and equipment which are to be used, in the course of repair or maintenance, as replacements for parts and equipment incorporated in or used on a means of transport which is already temporarily admitted in their territories. Security and a temporary admission document may be required for such parts and equipment.

Article 6: Routes for Customs transit

The Contracting Parties undertake that the transit routes specified in Protocol No.2 to this Agreement on Transit routes and facilities may be used for Customs transit operations in their respective territories.

Article 7: Customs offices for Customs transit

1. Kenya designates the following Customs offices which it has, for the purposes of this Protocol, empowered to act as

Offices of departure: Mombasa, Nairobi, Malaba, Busia
Offices en route: Nairobi, Kisumu, Eldoret
Offices of destination: Mombasa, Nairobi, Malaba, Busia.

2. Uganda designates the following Customs offices which it has, for the purposes of this Protocol, empowered to act as

Offices of departure: Malaba, Busia, Tororo
Offices en route: Lugazi, Kampala
Offices of destination: Katuna, Kasese, Cyanika, Merama Hill, Mpondwe, Gole, Arua, Ishasha River.

3. Rwanda designates the following Customs offices which it has, for the purposes of this Protocol, empowered to act as

Offices of departure: Gatuna, Kagitumba, Cyanika, Gisenyi
Offices en route: Gatuna, Kigali, Upper Akanyaru, Ruhengeri
Offices of destination: Upper Akanyaru, Gisenyi, Cyanika, Kigali, Cyangugu, Bugarama.

4. Burundi designates the following Customs offices which it has, for the purposes of this Protocol, empowered to act as

Offices of departure: Gisenyi, Upper Akanyaru
Offices en route: Bujumbura Port
Offices of destination: Gatumba, Luhwa, Bujumbura Port.

5. Zaïre designates the following Customs offices which it has, for the purposes of this Protocol, empowered to act as

Offices of departure: Arua, Mahagi, Kasindi, Ishasha, Bunagana, Goma, Kavimvira, Ruzizi I, Ruzizi II, Kamanyora.
Offices en route: Arua, Mahagi, Kasindi, Ishasha, Bunagana, Goma, Kavimvira, Ruzizi I, Ruzizi II, Kamanyora.
Offices of destination: Bunia, Kisangani, Isiro, Beni, Goma Ville, Uvira, Kalundu, Bukavu, Kiliba, Kindu, Baraka, Butembo.

Article 8: Business hours and competence of frontier Customs offices for Customs transit

1. For the purposes of this Protocol the corresponding Customs offices which are located on the common frontier, shall be open every day, including Sundays and public holidays, from 08.00 until 17.00 o'clock.

2. The Contracting Parties shall authorize their corresponding frontier Customs offices to clear all goods carried under Customs transit in accordance with the provisions of this Protocol.

Article 9: Goods declaration for Customs transit •

3. The Contracting Parties shall jointly prescribe the goods declaration form to be used for Customs transit operations in accordance with this Protocol. As to the layout and contents of the form to be used, the provisions in Section 8 of this Agreement shall apply.

Article 10: Customs security •

1. The Contracting Parties undertake to use and accept as Customs security for ensuring the fulfilment of any obligation arising under a Customs transit operation carried out under the terms of this Protocol, a written guarantee issued by a designated bank, insurance company or financial or other institution, which shall be legally enforceable in the territories of all Contracting Parties.

2. The Contracting Parties designate the institutions listed below to act as guarantors for Customs transit operations in accordance with this Protocol:

in Burundi:

Banque de la République du Burundi (BRB),
Banque de Crédit du Burundi (BCB),
Banque Belgo-Africaine du Burundi (BBAB),
Banque Commerciale du Burundi (BANCOBU);

in Kenya:

Commercial banks or insurance companies;

in Rwanda:

Banque Commerciale du Rwanda (BCR),
Banque de Kigali (B.K.);

in Uganda:

Commercial banks or insurance companies.

in Zaïre:

Commercial banks.

3. The amount of Customs security for a single Customs transit operation shall be determined so that it covers any import duties and taxes chargeable on goods so carried.

4. Persons who regularly carry out Customs transit operations shall be entitled to lodge a general guarantee which shall be valid for a period of at least one year.

5. Where persons have lodged a general guarantee, the Customs authorities shall not require a copy of the guarantee document issued by the guaranteeing institution to be presented on the commencement of a Customs transit operation unless they have doubts as to the validity of the details concerning the guarantee, but shall content themselves with the details of the guarantee given on the Goods declaration for Customs transit operation.

Article 11: Technical qualifications of sealable transport-units •

1. Transport-units which are intended to be sealed by the Customs for transport operations under this Protocol shall be so constructed and equipped that:

- (a) Customs seals can be simply and effectively affixed to them;
- (b) no goods can be removed from or introduced into the sealed part of the transport-unit without breaking the Customs seal or leaving visible traces of tampering;
- (c) they contain no concealed space where goods may be hidden;
- (d) all spaces capable of holding goods are readily accessible for Customs inspection; inspection;

and must be approved for the transport of goods under Customs seal in accordance with paragraph 2 of this Article.

2. The Contracting Parties undertake to accept, without further approval, transport-units approved by the competent authorities of other Contracting Parties and transport-units approved in accordance with an international instrument providing for the conditions and procedure for the approval of transport-units intended for the international transport of goods under Customs seal.

Article 12: Customs seals and fastenings •

1. Customs seals and fastenings to be used in the application of Customs transit shall comply with the minimum requirements laid down in the Annex to this Protocol.

Customs seals and fastenings affixed by the Customs authorities of the other Northern Corridor States, or of a third country. Such seals and fastenings may, however, have to be replaced by national ones under certain conditions.

In order to place national and foreign Customs seals and fastenings on an equal footing, as provided for in this Article, the latter shall be afforded the same legal protection as the former. This means, *inter alia*, that unauthorized breaking of foreign seals and fastenings should entail the same legal consequences as the unauthorized breaking of national seals and fastenings.

SECTION 2

Office of departure

The Office of departure is defined as any Customs Office at which a Customs transit operation commences. It is at this Customs Office that the goods together with the relevant documents have to be presented to the Customs authorities. The latter, in turn, are required to carry out certain checks and to take certain measures, e.g. to seal the goods or the transport-unit before authorizing the goods to leave under Customs transit.

For the purposes of Customs transit operations carried out under this Protocol, the Office of departure may be situated in the territory of any of the Contracting Parties. In many instances it will be left to the declarant to decide where to commence the transit operation. In others, however, such as the case where the goods to be carried under Customs transit are entitled to drawback or other repayment when exported, the Customs authorities will normally require the Customs transit operation to commence in their own territory so that the necessary control measures can be taken. In other cases, the Customs authorities will require goods which are imported into their country en route to another Contracting Party to be placed under Customs transit at once.

Article 13

When verifying the facts referred to in paragraph 2 of this Article, the Customs authorities check the marks and numbers of packages and their number and kind against the

details on the Goods declaration. Physical examination of the goods *for identification purposes* should be carried out on the basis of random checks only unless there is reason to suppose that all is not in order.

Article 14

Paragraph 4 of this Article applies, in particular, to the transport of heavy and bulky goods (such as motor cars and large machines) which cannot be carried in sealed transport-units. This constitutes an exception to the principle that each vehicle should be sealed. The heavy or bulky goods carried and any accessories carried with them can then be easily identified by reference to the description given, or can be provided with Customs seals and/or identifying marks so as to prevent any substitution.

SECTION 3

Article 16

In normal cases there is no need for the Customs Offices en route to examine the goods; it is usually sufficient for these Offices to carry out the control measures described in this Article.

The entrance Office en route will send back to the Office en route at the exit of the preceding country one copy of the goods declaration stamped. This Office sends then back to the entrance Office en route or Office of departure one copy of the goods declaration, which will certify the goods have left the country, the transit operation has been normally carried out and the security bond can now be cancelled.

Article 17

Depending upon the nature and direction of the traffic, the Office of destination may be situated in the territory of either Contracting Party.

The examination of the goods may take place, for example, when they are placed under another Customs procedure, e.g. under the Customs warehousing procedure, or when they are transferred to another means of transport for exportation.

According to paragraph 2 of this Article, the Office of destination returns a copy of the Goods declaration, duly endorsed, to the

with paragraph 2 below, they shall return that copy to the Office of departure, or - in transit countries - to the Office en route where the goods entered the Customs territory.

2. *At offices where goods are imported into the Customs territory*, the Customs authorities shall 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 the guarantee is in force; they shall then endorse the Goods declaration accordingly, retain one copy and return one copy to the Office en route in the Customs territory from which the goods were imported.

3. When an Office en route removes a Customs seal or identification mark, for example, when they are no longer considered to be secure, it shall record details of the new Customs seals or identification marks on the Goods declaration accompanying the goods.

Article 17: Formalities at the Office of destination •

1. At the Office of destination, the Customs authorities shall satisfy themselves that any seals and fastenings or identification marks are intact and verify that the transport-unit is otherwise secure. They may also carry out either a summary or a detailed examination of the goods themselves.

2. After having satisfied themselves that all obligations relating to the Customs transit operation have been fulfilled, the Customs authorities at the Office of destination shall endorse the Goods declaration accordingly. They shall also send a copy of the Goods declaration back to the appropriate Customs office so as to allow the authorities of the latter to take any action, documentary or otherwise, necessary for the completion of the Customs transit operation.

SECTION 4. MUTUAL ADMINISTRATIVE ASSISTANCE

Article 18: Communication of information

The Customs authorities of the Contracting Parties shall, on request, communicate to each other as promptly as possible:

- (a) Any available information relating to Goods declarations completed or accepted in their territory which are suspected of being false;
- (b) Any available information enabling the authenticity of seals claimed to have been affixed in their territory to be verified.

Article 19: Notification of inaccuracies

The Customs authorities of the Contracting Parties shall, spontaneously and without delay, notify each other of any serious inaccuracy in a Goods declaration or of any other serious irregularity discovered in connexion with a Customs transit operation carried out under the provisions of this Protocol, in order that the matter may be investigated, any duties and taxes chargeable may be collected and any repetition of the circumstances may be prevented.

SECTION 5. STORAGE FACILITIES

Article 20: Permission to store goods in transit •

The Contracting Parties shall allow goods consigned from or destined to the territory of other Contracting Parties, to be stored in their territory, either in a temporary store or in a Customs warehouse, where such storage is necessary either after or before a Customs transit operation or at any stage in the course of such an operation, for example, at a frontier post, for a period sufficient to enable the goods to be forwarded to their ultimate destination in a third country or to be placed under Customs transit.

Article 21: Operations permitted for goods stored

1. Stored goods shall be allowed to undergo normal operations necessary for their preservation in good condition. Such operations include cleaning, beating, removal of dust, sorting and repair or change of faulty packings.

2. Goods shall also be allowed to undergo normal operations necessary to facilitate their removal from their place of storage and their further transport. Such operations include piling, weighing, marking and labelling.

Article 22: Documents to cover storage •

When arriving at the place of store, goods shall be accepted in temporary store under cover of the commercial or transport document accompanying them, for example, a Cargo manifest, Multimodal transport document, Bill of lading, Air waybill or a Goods declaration for Customs transit. Goods placed in a Customs warehouse shall comply with the national Customs warehousing procedure.

SECTION 6. MISCELLANEOUS

Article 23: Priority to certain consignments

The Contracting Parties shall grant, at any Customs office where Customs clearance takes place during a Customs transit operation, priority to consignments consisting of live animals, perishable goods and of other urgently needed goods for which rapid transport is essential.

Article 24: Dangerous goods

Transport of dangerous goods under Customs transit shall be governed by the provisions of Article 31 of the Northern Corridor Transit Agreement, and the Protocol No. 7 to this Agreement on the Handling of dangerous goods.

Article 25: Accidents

Accidents and other unforeseen events en route affecting the Customs transit operation shall be reported to, and verified by, the

Customs or other competent authorities closest to the scene of the accident or other unforeseen event.

Article 26: Lost goods

1. The Contracting Parties shall grant exemption from the payment of the import duties and taxes normally chargeable, when it is established to the satisfaction of the Customs authorities that goods consigned from or to the territory of another Contracting Party and being transported under Customs transit, have been destroyed or are irrecoverably lost by accident or by force majeure, or are short for reasons due to their nature.

2. 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) Destroyed or rendered commercially valueless under Customs control without expense to the Revenue; or
- (d) With the consent of the Customs authorities, abandoned free of all expenses to the Revenue.

Article 27: Review of the implementation of the provisions of this Protocol

Representatives of the Customs Administrations of the Contracting Parties shall meet at least once a year or upon the request of a Contracting Party or the Transit Transport Co-ordination Authority through its Secretariat to monitor the implementation of the provisions of this Protocol.

Annex I to Protocol No. 3

MINIMUM REQUIREMENTS TO BE MET BY CUSTOMS SEALS AND FASTENINGS

Customs seals and fastenings shall meet the following minimum requirements:

1. General requirements in respect of seals and fastenings:

The seals and fastenings, together, shall:

- (a) be strong and durable;
- (b) be capable of being affixed easily and quickly;
- (c) be capable of being readily checked and identified;
- (d) not permit removal or undoing without breaking or tampering without leaving traces;
- (e) not permit use more than once;
- (f) be made as difficult as possible to copy or counterfeit.

2. Physical specification of seals:

- (a) the shape and size of the seal shall be such that any identifying marks are readily legible;
- (b) each eyelet in a seal shall be of a size corresponding to that of the fastening

used, and shall be positioned so that the fastenings will be held firmly in place when the seal is closed;

- (c) the material used shall be sufficiently strong to prevent accidental breakage, early deterioration (due to weather conditions, chemical action, etc.) or undetectable tampering.

3. Identification marks:

The seal or fastenings, as appropriate, shall be marked:

- (a) to show that it is a Customs seal, by application of either of the words "Customs" or "Douane";
- (b) to show the country which applied the seal, preferably by means of the sign used to indicate the country of registration of motor vehicles in international traffic;
- (c) to enable the Customs office by which the seal was affixed, or under whose authority it was affixed, to be identified, for example, by means of code letters or numbers.

Annex II to Protocol No. 3

LIST OF INTERNATIONAL INSTRUMENTS PROVIDING FOR THE CONDITIONS AND PROCEDURE FOR THE APPROVAL OF TRANSPORT-UNITS

Beside transport-units approved by their own competent authorities, the Contracting Parties undertake to accept, without further approval, transport-units approved in accordance with an international instrument providing for the conditions and procedure for the approval of such units intended for the international transport of goods under Customs seal. The provision in Article 11, paragraph 2, relates only to the parts of such instruments which specify conditions for approval relevant for the sealing of transport-units and does not imply any acceptance of other provisions of the instruments concerned. The international instruments referred to include the following:

Customs Convention on Containers, 18 May 1956, Geneva;

Customs Convention on the International Transport of goods under cover

of TIR carnets (TIR Convention), 15 January 1959, Geneva;

Customs Convention on Containers, 2 December 1972, Geneva;

Customs Convention on the International Transport of goods under cover of TIR carnets (TIR Convention), 14 November 1975, Geneva;

International Convention for safe Containers, 2 December 1972, Geneva.

A number of International Standards regarding freight containers exist which lay down terminology and technical specifications which may be of interest in the context of Customs clearance of containers. Some of these are mentioned below for information only:

- ISO 668-1979, Series 1 Freight containers - Classification, external dimensions and ratings;
- ISO 830-1981, Freight containers - Terminology;
- ISO 1161-1980, Series 1 Freight containers - Corner fittings - Specification;
- ISO 1496/1-1978, Series 1 Freight containers - Specification and testing - Part 1: General cargo containers;
- ISO 1496/2-1979, Series 1 Freight containers - Specification and testing - Part 2: Thermal containers;
- ISO 1496/3-1981, Series 1 Freight containers - Specification and testing - Part 3: Tank containers for liquid and gases;
- ISO 1496/5-1977, Series 1 Freight containers - Specification and testing - Part V: Platform (container);
- ISO 1496/6C-1977, Series 1 Freight containers - Specification and testing - Part VI(c): Platform based containers, open-sided, with complete superstructure;
- ISO 3874/1979, Series 1 Freight containers - Handling and securing;
- ISO 6346-1981, Freight containers - Coding, identification and marking;
- ISO 6359-1982, Freight containers - Consolidated data plate.

EXPLANATORY NOTES TO PROTOCOL NO. 3

CUSTOMS CONTROL

(Protocol No 3 and the comments to it have been drafted on the basis of a text prepared by the Customs Cooperation Council at the request of the UNCTAD Secretariat.)

General Note

It should be understood that all provisions of this Protocol are subject to Customs supervision in the sense that all measures are to be applied in compliance with the laws and regulations which Customs are responsible for enforcing, and in a form that is acceptable to Customs.

may be determined on the basis of various factors such as the number of Customs transit operations likely to be carried out at any one time and the average amount of import duties and taxes chargeable per Customs transit operation.

The provision that a guarantee "shall be legally enforceable in the territories of all Contracting Parties" assumes that a guarantee system covering all the Contracting Parties has been introduced. Pending the establishment of such a system, the provision will apply to each Contracting Party individually.

SECTION I

Article 5

The Contracting Parties have the right to apply, to the transport of goods under this Protocol, all prohibitions and restrictions derived from their national legislations, e.g. those based on considerations of public morality or order, public security, public hygiene or health, or veterinary or phytopathological considerations. However, countries should allow Customs transit through their territories in respect of goods which, under national legislation, are subject to import prohibitions or restrictions. In such cases the Customs may impose particular requirements.

Spare parts referred to in paragraphs 3 and 4 of Article 5 should be of a durable nature and should be identifiable.

Article 9

Provisions regarding the Goods declaration for Customs transit are stated in Article 10 of Protocol No. 4 on Documentation and procedures; the form is illustrated in Appendix 4 to that Protocol.

Article 10

A general guarantee covers operations carried out during a given period of time, for example, one year. The amount of a general guarantee

Article 11

This Article lays down the general conditions which transport-units intended to be sealed by the Customs for transport operations under the present Protocol must fulfil as regards their construction and equipment, and specifies that such transport-units must be approved for the transport of goods under Customs seal. In this connexion, "approved" means that the transport-units have been certified by competent authorities as meeting the conditions laid down with regard to technical requirements.

For the purposes of this Protocol, it has been left to the countries concerned to specify the technical conditions transport-units will have to comply with and the procedure for approving them. As an aid towards determining such conditions, Annex II to this Protocol contains a list of relevant international instruments. The Customs authorities should of course be informed of the technical requirements and of the approval procedure chosen.

Article 12

In order to avoid the need to re-seal transport-units at the frontier during the course of a Customs transit operation, this Article provides for acceptance by the countries of

2. Customs seals and fastenings affixed by Customs authorities of the other Contracting Parties or of a third country and which comply with the requirements in the Annex, shall be accepted for the purposes of this Protocol. Contracting Parties reserve the right, where such foreign seals and fastenings have been found insufficient or insecure or where their Customs authorities have proceeded to an examination of the goods, to affix their own seals and fastenings.

3. Foreign seals and fastenings accepted under paragraph 2 of this Article shall be afforded the same legal protection as national seals and fastenings.

4. The Contracting Parties shall provide each other with specimens of the Customs seals and fastenings they use for the purposes of Customs transit.

SECTION 2. FORMALITIES TO BE FULFILLED AT THE OFFICE OF DEPARTURE •

Article 13: Documentary formalities •

1. The declarant shall produce the goods to be conveyed under Customs transit, together with a Goods Declaration for Customs transit and the necessary commercial or transport documents to the Customs authorities at the Office of departure. A copy of the Goods declaration will be kept at the Office of departure, pending the return of the copy mentioned in paragraph 1 of Article 16 of this Protocol, confirming that the goods have left the Customs territory.

2. The Customs authorities at the Office of departure shall satisfy themselves that:

- (a) the Goods declaration is duly completed;
- (b) the goods declared for Customs transit are those specified on the Goods declaration; and
- (c) where required, a guarantee is in order.

Article 14: Formalities relating to the use of Customs seals •

1. Where the goods are transported in a transport-unit meeting the requirements set out in Article 11 of this Protocol, the Customs authorities shall seal the transport-unit.

2. In certain circumstances Customs authorities may seal transport-units which have not been approved for the transport of goods under Customs seal when they are satisfied that the units, when sealed, are sufficiently secure.

3. Details of the Customs seals affixed and of the date of affixing shall be duly recorded on the Goods declaration for Customs transit to enable the Office of destination to identify the consignment and to detect any unauthorized interference.

4. When the goods are conveyed in a transport-unit which cannot be effectively sealed, identification shall be assured and unauthorized interference rendered readily detectable, 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.

Article 15: Additional control measures

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

- (a) Require goods consigned from or destined to the territory of another Contracting Party to be transported under Customs escort while in the territory of that Contracting Party; or
- (b) Prescribe a time-limit for the production of the goods at a specified Customs office in their territory.

SECTION 3. FORMALITIES TO BE FULFILLED AT OFFICES EN ROUTE AND AT OFFICE OF DESTINATION

Article 16: Formalities at Offices en route •

1. *At offices where goods leave the Customs territory*, the Customs authorities shall satisfy themselves that any Customs seals and fastenings or identification marks are intact and, where appropriate, that the transport-unit is secure; they shall then endorse the Goods declaration accordingly, retain one copy and pass one copy on to the Office en route where the goods enter the subsequent transit country. Upon receipt of the latter copy, in accordance

appropriate Customs Office as an advice of the termination of the Customs transit operation.

On the receipt of a duly endorsed copy of the Goods declaration, the appropriate Customs Office can be satisfied that the goods have arrived at the Office of destination and that the Customs transit operation in question has been completed. This enables the obligations incurred by the declarant, for example, the guarantee, to be discharged.

For example, it is obviously in the interest of the transit countries to ensure that the goods do not enter into unauthorized home use. To this end, the carriage of goods under Customs transit in those countries is controlled and a copy of the Goods declaration, duly endorsed, is sent back from the Office of exit to the Office of entry en route at which a copy was lodged at importation. On the other hand, the Office of departure may also need to be informed of either the exportation of goods from its territory or, alternatively, of the arrival of the goods at the Office of destination. The Office of exit en route or the Office of destination, as the case may be, can send a copy of the endorsed Goods declaration to the Office of departure for control purposes.

SECTION 5

Article 20

For a variety of reasons it is sometimes not desirable or possible to forward goods to their final destination immediately after their arrival in the transit country. In such circumstances it is essential that the goods be allowed to be stored under Customs control in the transit country pending their further transportation. For such storage, goods may be placed in a specified area approved by Customs and reserved for imported goods awaiting clearance

(temporary stores) or, particularly where they are likely to remain for a considerable period of time, they may be placed in a Customs warehouse.

Article 22

This Article provides for the acceptance of goods into temporary store under cover of the commercial or transport document accompanying them on their arrival in the country. No additional declaration or document should normally be required. Where, however, the goods are to be placed in a Customs warehouse, a separate Goods declaration for Customs warehousing is usually required.

The operator of a temporary store or a Customs warehouse is usually required to provide security to ensure that he will meet all his obligations to the Customs authorities and, in particular, to guarantee payment of any duties and taxes which may become chargeable in respect of goods which are not disposed of to the satisfaction of those authorities.

When goods are placed in a temporary store or a Customs warehouse in the course of a Customs transit operation, it may be administratively convenient for the security provided for the purposes of Customs transit to remain operative. This would lead, however, to the situation where there are, for a short period of time, two securities for the same goods. Consideration should be given to the question of what action the Customs authorities should normally take in such instances in the event of non-compliance with the conditions laid down and duty and taxes becoming chargeable. Normally the Customs authorities should require payment of any duties and taxes chargeable against the security provided by the person responsible for the failure to comply with Customs requirements.