

External Transit Procedure

Article 99

The external transit procedure shall allow movement from one point to another within the customs territory, and that of:

- 1) foreign goods, which are not subject to payment of customs import duties and other charges or to commercial policy measures;
- 2) domestic goods, which have undergone the export procedure.

Movement of goods referred to in paragraph 1 of this Article shall take place:

- 1) under the external transit procedure set out by this Law,
- 2) under TIR carnet procedure (as laid down in the TIR Convention) provided that such movement:
 - began or is to end outside the Republic;
 - relates to consignments of goods which must be unloaded in the customs territory and which are conveyed with goods to be unloaded in a third country; or
 - is effected between two points in the country through the territory of a third country;
- 3) under ATA carnet procedure (as laid down in the ATA Convention), used only as a transit document;
- 4) by post (including parcel post).

Article 100

The external transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under a customs procedure with economic impact.

Article 101

The external transit procedure shall end when the goods and the corresponding transit documents and the documents issued by the customs office of entry in the Republic, are presented to the customs office of destination in accordance with the provisions on the transit procedure.

The customs office shall complete the procedure where it is possible to compare the data kept by the customs office of origin of goods with the one of the destination of goods, and thus determine the procedure to have been completed in the proper manner.

Article 102

The holder of the transit procedure shall be the principal and he shall be responsible for:

- 1) the presentation of goods at the customs office of destination in an unaltered state and within the specified period, and with any measures undertaken for the purpose of ensuring identicalness of the goods duly observed, and
- 2) observance of the provisions governing the transit procedure.

Notwithstanding the obligations of the principal, a carrier or recipient of goods who accepts goods and who is aware that they are under the transit procedure shall be responsible for presentation of goods at the customs office of destination in an unaltered state and within the specified period, and with any measures undertaken for the purpose of ensuring identicalness of the goods observed.

Article 103

The principal shall provide a security for payment of any customs debt or other charges which may be incurred in respect of the goods.

The security may be:

- 1) individual, for one transport based on the transit procedure;
- 2) general, for several transports based on the transit procedure, in which case the principal has been granted the permission by the Customs Administration.

The permission referred to in paragraph 2, item 2) of this Article shall be granted solely to persons:

- 1) established or residing in the Republic;
- 2) regularly using the transit procedure in the Republic and known to the customs service authorities as capable of meeting their obligations related to the said procedures;
- 3) not having committed any serious offense against customs or fiscal regulations.

The security referred to in paragraph 1 of this Article shall not be provided in case of transport by sea, river, air, railway and pipelines.

Notwithstanding paragraph 4 of this Article, the Ministry of Finance may order that the security referred to in paragraph 1 of this Article is to be provided also in cases referred to in paragraph 4 of this Article.

Article 104

The Finance Minister may prescribe the cases where other forms of security in the internal transit procedure may be furnished in lieu of the security referred to in Article 193 of this Law.

Internal transit

Article 165

The internal transit procedure shall, under the conditions laid down in paragraphs 2 and 3, allow the movement of domestic goods from one point to another within the customs territory, passing through the territory of a third country without any change in their customs status, without prejudice to the provisions of Article 99 paragraph 1 item 2 of this Law.

The movement referred to in paragraph 1 may take place either:

- 1) under the internal transit procedure, provided that such a possibility is provided for in an international agreement;
- 2) under cover of a TIR carnet;
- 3) under cover of an ATA carnet used as a transit document;

4) by post (including parcel post).

In the case referred to in paragraph 2 item 1) of this Law, the provisions of Articles 101 to 104 shall apply *mutatis mutandis*.

Article 166

The detailed conditions under which the goods may move from one point to another within the customs territory, passing through the territory of a third country, without being subject to a customs procedure and without alteration of their customs status, shall be determined by the Government.