



UNTERMINATED TRANSIT DECLARATIONS RISKS AND SOLUTIONS

TOBBUND
BRIDGING BORDERS

Unterminated Transit Declarations: Risks and Solutions

Under normal circumstances, transit declarations (T1/T2/TR) should be discharged within 7-15 days. However, if the declaration is not properly terminated at the customs office of destination within the prescribed time-limit and not followed up, risk of recovery of the customs debt may arise.

When Does This Risk Arise?

- If there is no arrival advice message on Ncts,
- If there is no destination control results message on Ncts,
- If a duplicate declaration has been issued and the goods are customs cleared with the other declaration,
- If a technical malfunction occurs.

How to Check the Status of a Declaration?

1. You can check the declaration status in the “Unterminated Declarations” module of the NCTS Hub system.
2. You can also verify the latest status via “MRN Follow-up” database provided by the EUROPA webserver

Unterminated Declarations with Arrival Advice or Control Results Record

If your unterminated declaration has an arrival advice record, you should contact the authorized customs officer at the destination customs office who should carry the necessary entries into the NCTS in order to discharge the transit procedure.

1. If your declaration is unterminated although the control results have been entered, there might be an irregularity found by the destination customs office:

- For instance, your declaration might be unterminated because of the “unsatisfactory result” registered by the customs office due to the difference between the declared package number/weight and actual package number/weight

T1/T2/TR



If There Is An Irregularity:

According to Articles 239 and 240 of the Customs Regulation, in case the irregularity involves missing or excess goods, proof of non-compliance with the declaration is required.

It should explain the situations such as the goods not being loaded at all, being loaded incompletely or excessively, being unloaded somewhere else by mistake, all or part of the goods have been stolen or have disappeared during carriage due to accident, average or theft.

Supporting documents regarding these situations must be issued by; port authority, departure agent, carrier (if it is a public institution), exporter or the organization that carries out the loading.

These documents must be officially certified by:

- The highest civil authority in the port,
- Customs office,
- Chamber of Commerce and Industry,
- Port authority.

If There Is No Discrepancy:

There may have been a technical problem. In the case of technical problems, customs offices and national helpdesks should be contacted.

Unterminated Declarations Without Arrival Notification:

These are the declarations with the highest risk. Action should be taken according to the following statuses:

“REL-TRA” (Released at Departure):

You should check whether there is a duplicate declaration issued for the same goods or the import declaration of the goods with wet stamp/ signature should be requested from the consignee.

“Notification of Crossing Frontier”:

If the goods have not been presented to the destination customs Office, you should obtain the documents such as import declaration, warehouse declaration and CMR with customs stamp which can be accepted by the competent authorities of the country of departure as the alternative proof that the transit procedure has ended correctly or can be regarded as having ended.

What Is Alternative Proof and What Isn't?

When a transit procedure is not ended properly, a document certified by the customs authorities of the Member State of destination which must identify the goods and establish they have been presented at the office of destination must be provided. This type of documentation is called "alternative proof".

Acceptable Alternative Proof:

- Certified Transit Accompanying Document (with customs stamp),
- Import declaration with wet stamp and signature,
- Document proving that customs duties were collected in the destination country,
- Certified Warehouse declaration
- CMR (If there is no customs stamp on the CMR, it is not considered as alternative proof!)

Unacceptable Alternative Proof:

- TC 11 receipt,
- CMR without a stamp,
- Invoice.

Risks and Their Solutions

- Duplicate Declaration Risk:

If two declarations are issued for the same goods, there is a high risk that only one of them will be terminated and the other one can be subject to collection procedure of the customs debt.

In this case:

- It is important to submit a letter of application with the copy of the duplicate declaration to the customs office immediately.
- As a solution, indicating the number of the declaration which won't be terminated in the "previous documents" section of the newly prepared declaration can eliminate the collection risk.

- Unforeseeable Circumstances: What to do in case of an accident or similar situations?

According to Article 228 of the Customs Regulation, if the goods under the transit procedure are destroyed or lost due to force majeure or unexpected events, customs debt shall be extinguished when it is proven with official documents.

Required documents:

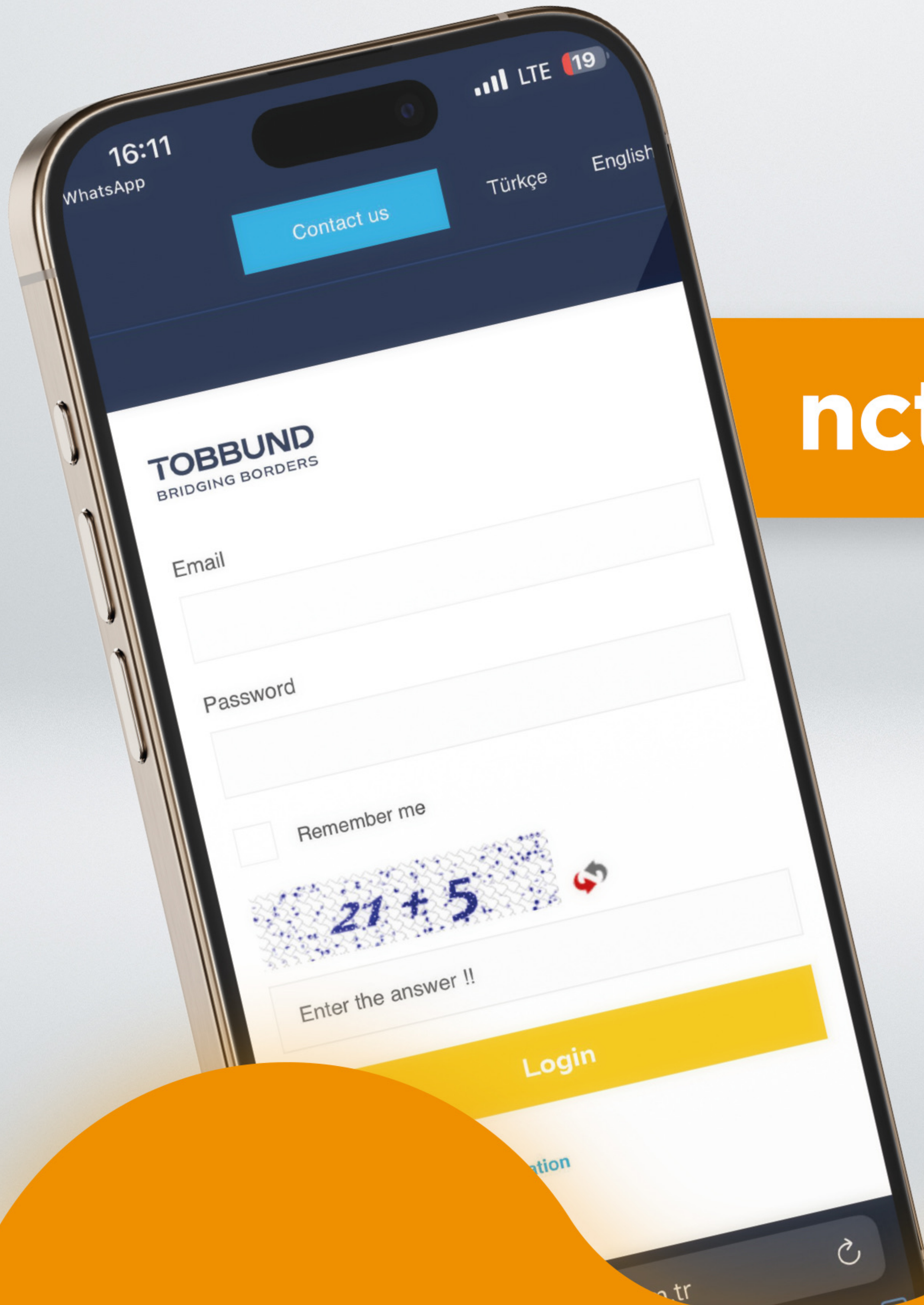
- Theft: Prosecutor's report,
- Natural disasters: Document from local authority,
- Traffic accident: Accident report and customs inspection document.

Important Reminders

- Companies must check their unterminated declarations every 15 days.
- The procedure should be followed in coordination with your Customs Claims Department Representative.
- Original stamped documents are required.
- NCTS Hub must be actively used.

“Unterminated declarations can be terminated without penalties with timely intervention.

Proactive follow-up prevents collection of the customs duties and other charges.”



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