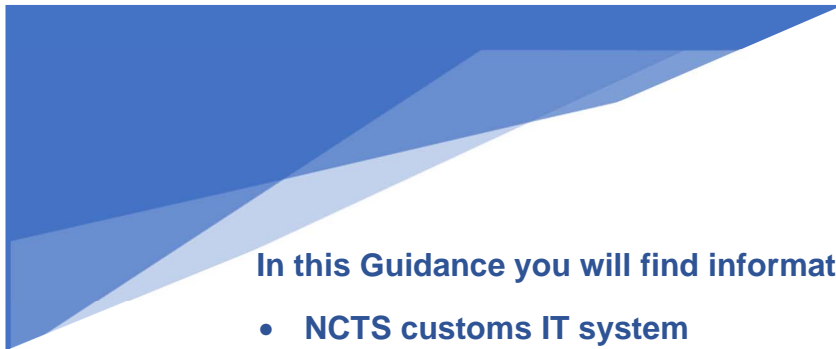


Guidance for economic operators

Guidance for economic operators on the use of the common customs transit procedure for goods going to and coming from Ukraine



In this Guidance you will find information on:

- **NCTS customs IT system**
- **Border Crossing Points relevant to the common transit procedure**
- **Guarantees for a transit operation**
- **Benefits of the use of common transit procedure**
- **Additional information sources**

GUIDANCE FOR ECONOMIC OPERATORS
ON THE USE OF THE COMMON CUSTOMS TRANSIT PROCEDURE
FOR GOODS GOING TO AND COMING FROM UKRAINE

Ukraine joined the [EU/CTC Convention on a Common Transit Procedure \(CTC\)](#) on **1 October 2022**. The CTC is a highly efficient tool for easier border crossing and should be used as much as possible to reduce waiting times at customs frontiers. Common transit movements are possible between Ukraine, the 27 Member States of the EU and the Common Transit Countries (Andorra, Switzerland¹, Iceland, North Macedonia, Norway, Serbia, San Marino, Türkiye, United Kingdom).

NCTS

The New Computerised Transit System (NCTS) is an electronic tool for managing and monitoring customs transit operations. It makes formalities for customs transit procedures faster, more efficient and more secure, while it can prevent certain types of fraud. Generally, the NCTS is mandatory for Union (both external and internal) and common transit procedures². NCTS is available in all Member States of the EU and in the common transit countries. The economic operator lodges a common transit declaration with their competent Customs office. Movements registered in NCTS are allocated a unique Master Reference Number (MRN). The MRN is used as the main reference for the specific common transit movement and is displayed on the transit accompanying document (TAD).

BORDER CROSSING POINTS (BCPs)

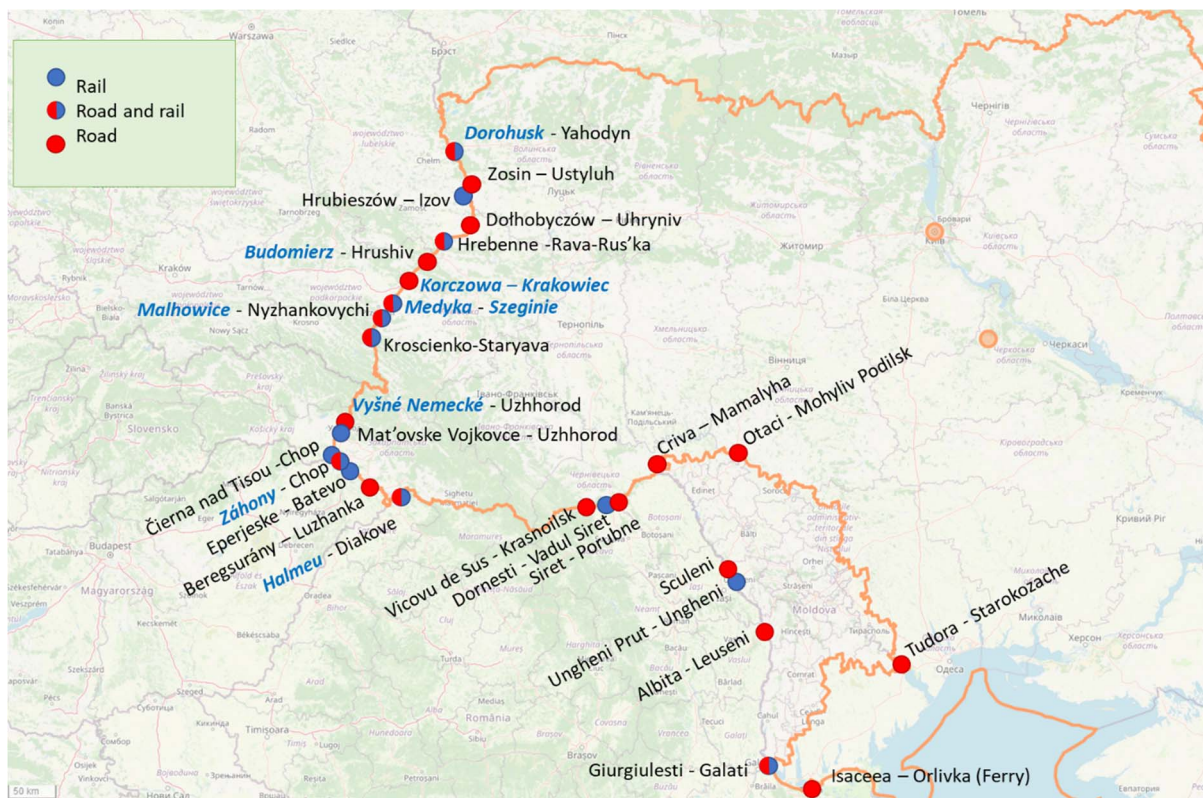
For common transit movements starting or ending inland in Ukraine or the EU, the BCPs on the respective entry side at the Ukrainian border or at the border of a Member States will be declared as **Customs Offices of Transit**. This facilitates the smooth flow of common transit movements across the BCPs, since no transit-related checks are needed at exit of a country and

¹ The customs territory of Switzerland includes the territory of the Principality of Liechtenstein

² Until NCTS Phase 5 will not be operational, the following exceptions remain: simplifications concerning certain modes of transport (e.g., transit by rail under certain conditions), the business continuity procedure and travelers.

minimal checks (usually only documentary checks plus checks of the customs seal) are required at entry.

An economic operator can also transport goods to the border without a transit procedure. At entry of the neighbouring country, he/she can import the goods (put them into free circulation) or open a customs transit procedure there for onward transport. However, *this practice is not efficient and should only be applied in exceptional cases*, as it is not using the full potential of customs transit. In addition, import procedures at busy border crossing points should be avoided. Thus, to facilitate swift border crossing, goods must arrive at the border under cover of a transit procedure (common transit or TIR).



The major road border crossing points at the EU-Ukrainian border per neighbouring country are listed below:

Border between Poland and Ukraine

Office Code	Office Name	Office Name	Office Code
PL302050	Dorohusk	Yahodyn	UA205020
PL302060			
PL401060	Korczowa	Krakovets	UA209030

Office Code	Office Name	Office Name	Office Code
PL401030	Medyka	Shehyni	UA209040
PL303020	Hrebenne	Rava-Ruska	UA209060
PL404030	Kroscienko	Smilnytsia	UA209080
PL401080	Budomierz	Hrushiv	UA209090
PL303091	Dolhobyczov	Uhryniv	UA209100

Border between Slovakia and Ukraine

Office Code	Office Name	Office Name	Office Code
SK532100	Vyšné Nemecké	Uzhhorod	UA305090

Border between Hungary and Ukraine

Office Code	Office Name	Office Name	Office Code
HU724010	Zahony	Chop	UA305060
HU726040	Beregsurany	Luzhanka	UA305200

Border between Romania and Ukraine

Office Code	Office Name	Office Name	Office Code
ROCJ4310	Halmeu	Diakove	UA305240
ROIS8200	Siret	Porubne	UA408050
ROIS9620	Vikovu de Sus	Krasnoilsk	UA408160
ROGL8920	Isaccea (ferry)	Orlivka	UA500420

GUARANTEES FOR A TRANSIT OPERATION

If a transporter wishes to open a common transit movement, he/she needs to furnish a financial guarantee to cover the potential customs debt that may arise from the movements in case of irregularities. The guarantee must cover the geographical regions to be crossed.

While there should be easy access for Ukrainian operators to a guarantee covering the EU, EU operators or their guarantors, who are reluctant to take a financial risk in Ukraine are advised to read the information note by the Ukrainian customs administration (see item 2 below) which

evidences that the Ukrainian customs administration operates well and explains the rules on force majeure and guarantees³.

Thus, for a transit movement from the EU to Ukraine or vice versa, the guarantee must cover these two territories. The most frequently used type of guarantee is the so-called **comprehensive guarantee**. It works similarly as a credit card for transit and is valid for several movements. It can be obtained from an operator's competent customs authority on application. Instead of the comprehensive guarantee, transporters could use cash deposits or individual guarantees that are valid just for one movement. The latter two are nevertheless rarely used as they are not as efficient as the use of a comprehensive guarantee is.

If an operator would like to extend the geographical validity of its guarantee (in particular, comprehensive guarantee) to Ukraine, the holder must request an update from its guarantor and afterwards communicate the update to its Customs Office of Guarantee.

For guarantee waiver authorisations, the operator must request an update from its Customs Office of Guarantee.

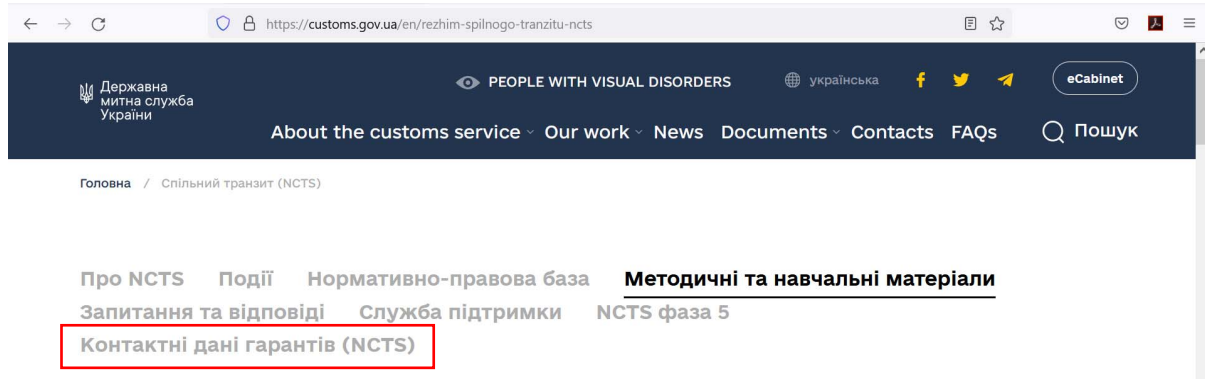
Once an EU guarantee is updated and includes Ukraine in the guarantee management module of NCTS, it can be used for movement with and in Ukraine. To be able to start common transit movements with a foreign guarantee in Ukraine, the holder of the transit procedure must be registered by customs authorities of Ukraine. To date (12/07/2023), 4 Ukrainian banks and 7 Ukrainian insurance companies are authorised to provide guarantees for Transit. The guarantee undertakings by these guarantors are all submitted in electronic format.

³ 'DESTRUCTION/DAMAGE TO CARGO DUE TO HOSTILITIES (FORCE MAJEURE)

In case goods are destroyed or irretrievably lost because of military actions, the debt will be extinguished according to the provisions of paragraph 2(b) Article 112 of Appendix I to the Convention on a common transit procedure (force majeure). Ukrainian Chamber of Commerce and Industry evidenced force majeure circumstances in Ukraine since February 24, 2022, until their official ending. More details can be found in the official letter of the Ukrainian Chamber of Commerce and Industry No. 2024/02.0-7.1 of 28.02.2022 In particular, Ukrainian Chamber of Commerce and Industry confirmed that force majeure circumstances from February 24, 2022 until their official ending, are extraordinary, unavoidable and objective circumstances for business entities and/or individuals under the contract, separate tax and/or other obligations the fulfilment of which occurred in accordance with the terms of the contract, agreement, legislative or other regulations and the fulfilment of which became impossible in the set deadline due to the occurrence of such force majeure circumstances (force majeure).'

The updated list of guarantors in Ukraine can be found here:

- <https://customs.gov.ua/en/rezhim-spilnogo-tranzitu-ncts#> (pick “**Контактні дані гарантів (NCTS)**” from selection in grey as shown below in red box)



Economic operators working with common transit movements involving Ukraine are encouraged to update with their guarantor their individual and comprehensive guarantees (as well as any guarantee waivers) to cover the territory of Ukraine. Then the enlarged guarantee must be updated with the Customs Office of Guarantee.

BENEFITS OF THE USE OF TRANSIT PROCEDURE

Transit movements that started inland are usually processed quicker by customs at the border as minimal controls are required. In addition, some border crossing points are providing priority lanes for common transit movements (together with AEO and TIR transit movements).

Economic operators have also the possibility of simplifications by registering as authorised consignors and authorised consignees. An authorised consignor is an economic operator who is authorised to start common transit operations without presenting the goods at the customs office of departure. An authorised consignee is an economic operator who is authorised to receive at its premises, (or at any other authorised locations) goods under a common transit procedure without having to present them at the customs office of destination. Using both simplified procedures is the optimal way to use common transit, and this includes an electronic and efficient message exchange with customs.

ADDITIONAL INFORMATION SOURCES1) **UKRAINIAN NCTS HELPDESK**

You can address any requests on the application of the common transit procedure in Ukraine to UA NCTS Helpdesk via email helpdesk_NCTS@customs.gov.ua during working hours (Mon-Fri 08:00-20:00 CET+1 Time Zone). In cases of urgent technical issues outside of working hours you can contact the service by the following email: ncts-monitoring@customs.gov.ua.

2) The Ukrainian customs administration explained the situation for traders using common transit with UA in detail. The note is available under the following link:

- <https://customs.gov.ua/web/content/7837?unique=9aa2eeb4826ecbe209f91d58e5bbf2cdf3b84f49&download=true>

3) For further information on the use of common transit in Ukraine, kindly refer to the following **website of the Ukrainian State Customs Service** (some parts in English):

- [Спільний транзит \(NCTS\) | Державна Митна Служба \(customs.gov.ua\)](https://customs.gov.ua/web/content/7837?unique=9aa2eeb4826ecbe209f91d58e5bbf2cdf3b84f49&download=true)

4) **The Transit Manual** provides additional information on common transit and is available in in all official EU languages:

- https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export-0/what-customs-transit/union-and-common-transit_en

and in Ukrainian:

- <https://customs.gov.ua/web/content/6940?unique=1840bce4c3af26f3ead630693ee077f85e1203ae&download=true>

5) Transit Network Address Book containing contact details of national and regional transit co-ordinators per country:

- https://taxation-customs.ec.europa.eu/document/download/314c75bf-436d-4a6e-b702-7bab0879d3c3_en?filename=taxud-978-98.pdf

6) [Transit Movements Electronic Map \(europa.eu\)](https://taxation-customs.ec.europa.eu/document/download/314c75bf-436d-4a6e-b702-7bab0879d3c3_en?filename=taxud-978-98.pdf)7) MRN follow up online: [MRN Follow-up \(europa.eu\)](https://taxation-customs.ec.europa.eu/document/download/314c75bf-436d-4a6e-b702-7bab0879d3c3_en?filename=taxud-978-98.pdf)

- 8) Further information European Commission Europa website TAXUD's customs transit part: [What is customs transit? \(europa.eu\)](https://ec.europa.eu/taxud/customs/transit/)
- 9) Please also consider visiting the respective websites on customs transit of the customs administrations of the EU Member states and common transit countries.