

Memorandum of Understanding

on a simplified procedure for the carriage of Community goods by rail across Switzerland (SWISS-Corridor T2)

based on Article 6 of the Convention of 20 May 1987
on a Common Transit Procedure

Considering the initiative of the Ministries of Transport of Germany, Italy, the Netherlands and Switzerland for improving the quality of rail freight traffic on the North-South Corridor (IQ-C), and their Memorandum of Understanding signed on the 9th of January 2003 in Lugano;

considering the need for a simplified customs procedure for Community goods carried by rail under liberalized conditions when the "regular" simplified procedures for the carriage of goods by rail or large containers¹ are not applicable;

the Customs authorities of Germany, Italy, the Netherlands and Switzerland have decided to conclude the following Memorandum of Understanding:

Article 1 Scope

- (1) This Memorandum of Understanding (hereinafter: MoU) lays down a simplified procedure for the Community/common transit procedure "T2" as described in article 2 hereinafter, for shipments of community goods by rail between the Member States of the European Community that have signed this MoU across the territory of Switzerland and covered by an approved transport document (hereinafter: the simplified procedure).
- (2) The general provisions concerning simplifications (Article 49-55 of the Convention Appendix I and Article 373-378 IP) are applicable, mutatis mutandis. The specific requirements, the formalities for the application and authorization, and the operating and control methods of the simplified procedure are as follows.

¹ Chapter VIII of Appendix I of the Convention of 20 May 1987 on a Common Transit Procedure or the Articles 412-442bis of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code;



Article 2
The simplified procedure

- (1) For the simplified procedure, the international CIM consignment note (Annex B to the COTIF Convention) or any other transport document approved by Customs in this context shall be equivalent to a Community transit declaration "T2" (hereinafter: simplified transit declaration).
- (2) Companies authorized according to Article 3 may place community goods under the simplified procedure by entering "SWISS-Corridor T2" together with the relevant ISO-country code and number of authorization (e.g. "SWISS-Corridor T2: CH/12") in the box of the simplified transit declaration determined for this purpose in the authorization.

Article 3
Authorization

- (1) Companies carrying out transports described in Article 1 as a contractual carrier may apply for an authorization. An authorization can only be granted to companies:
 - o established in a Member State of the European Community having signed the MoU or in Switzerland; and
 - o being able to take all necessary measures to ensure the identification for Customs purposes of the goods transported by large containers, covered wagons and other lockable means of transport.
- (2) The authorization shall be applied for by using the model in Annex A of this MoU.
- (3) If the applicant intends to use another transport document than a CIM-consignment note a specimen of that transport document shall be attached to the application.
- (4) The application shall be submitted to the designated Customs Office of the country where the applicant's main accounts are held facilitating audit-based controls (hereinafter: authorizing office). Annex B of this MoU contains the list of designated Customs Offices for each of the signatory parties.
- (5) On receipt of an application for authorization, the authorizing office shall communicate the application and a draft authorization according to the specimen in Annex C of this MoU to the Customs authorities of the other countries concerned and request their approval.
- (6) The requested authorities shall inform the authorizing office of their approval – where appropriate amended with proposals for modifications – or of their refusal within at the latest 60 days of the date of notification. Any refusal shall be motivated.



- (7) The authorizing office may issue the authorization if it has not received any objections to the draft authorization within 60 days of the date of notification.
- (8) The validity of an authorization issued under this MoU shall not exceed the validity of the MoU.
- (9) Changes in the transport operations shall be notified to the authorizing office. This office informs the designated Customs authorities of the other countries concerned. It will proceed according to paragraph 5-7 if revision of the authorization is appropriate. If all transport operations have ceased to exist the authorization shall be revoked.
- (10) In case of serious or repeated offences against the provisions governing the simplified procedure, the authorizing office shall revoke the authorization with immediate effect and inform all parties involved.

Article 4

Formalities in the EC-Member State of departure

It is not necessary to present the goods and the simplified transit declaration to the Customs office of departure if "**SWISS-Corridor T2**" is entered on the simplified transit declaration according to Article 2 paragraph 2.

Article 5

Transit formalities in Switzerland

The consignments shall be notified to the Swiss customs office at the point of entry, at the latest when the train leaves the railway station of departure. Details concerning the form and addressee of this notification, the monitoring of consignments and the regulations for goods subject to a ban or restrictions for transit via Switzerland are given in the authorization. Under this condition, no formalities have to be fulfilled at the customs office at the point of entry into Switzerland.

Article 6

Formalities at the Customs Office of Transit/Office of Destination in the Community

No formalities have to be fulfilled in a Member State of the European Community having signed this MoU neither at the customs office of transit nor at the customs office of destination.

Article 7

Liability

- (1) The contractual carrier as the principal is responsible towards the Customs authorities of Switzerland for the regular execution of transit procedures

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performed under this MoU. He is required to pay any customs debt arising in Switzerland from any irregularity during the transit procedure.

- (2) No guarantee is required.

**Article 8
Cooperation**

The signatory parties will assist each other in clarifying cases of irregularity and post audit controls in respect of transit procedures performed under the MoU.

**Article 9
Revocation**

This MoU may be revoked by each signatory party. A revocation becomes effective at the end of the third month following a motivated notice to all other signatory parties. After entry into force of the revocation, any authorization based on the MoU will be invalid.

**Article 10
Entry into force/Evaluation**

- (1) The MoU shall enter into force on 1st of September 2004 and be valid until 31st of December 2005.
- (2) Until 1st of October 2005 the Customs authorities of Germany, Italy, the Netherlands and Switzerland evaluate the MoU and decide within three months on its prolongation.
- (3) The authentic text is the English version.

On behalf of the relevant Customs authorities:

<p>Switzerland Berne, <u>8.2.05 H Kästli</u> (Date) (Signature) Hermann Kästli Head of department for customs law and duties</p>	<p>Germany Bonn, <u>Hans-Joachim Stähr</u> (Date) (Signature) Hans-Joachim Stähr Director General of Customs</p>
<p>Italy Rome, <u>Mario Andrea Guaiana</u> (Date) (Signature) (Name) Dr. Mario Andrea Guaiana (Function) Direttore dell'Agenzia delle Dogane</p>	<p>The Netherlands Customs Authority The Hague, <u>W.A.J.M. Rovers</u> (Date) (Signature) on behalf of the Director General for Taxes W.A.J.M. Rovers Chairman Management team Customs South</p>

<p>Belgium Bruxelles, <u>13 octobre 2004 Noel Colpin</u> (Date, signature) (Name, Function): NOEL COLPIN ADMINISTRATEUR DOUANES ET RECENSE</p>	<p>France Montreuil, <u>13 octobre 2004 Jérôme Fournel</u> (Date) (Signature) (Name, Function): Jérôme FOURNEL et Droits Indirects</p>
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- Annex A: Specimen "Request for authorization"
- Annex B: List of designated Customs Offices
- Annex C: Specimen "Authorization"

Timeline of Memorandum of Understanding "SWISS-Corridor T2)

21.12.2005: Validity extended until 31.12.2007 with agreements from IT, DE; NL, BE

Reference: 342.49-4/04.001

B. Suter
22.12.05



19.12.2007: Validity extended until 30.06.2009 agreements from IT, DE, NL, BE

Reference: 342.49-4/04.001-2007

A. C.
20.12.07



10.06.2009: Validity extended until 30.06.2011 with agreements from IT, NL, BE, DE

Reference: 342.49-4/09.003

B. Suter
10.6.09



21.02.2011: Validity extended until 23.06.2013 with agreements from BE, FR, DE, IT, NL

Reference: 342.49-4/04.001-2010

B. Suter
28.2.11



22.04.2013: Validity extended until the date of application of the new EU Customs Code (date to be communicated after publication and entering into force of the UCC)

with agreements from NL, BE, FR, IT, DE

Reference: 342.49-4/04.001-2013

B. Suter
22.4.13

