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T1 Transit Document

What is a T1?

A T1 is a transit document which allows for goods which originated outside the European Union to move freely within the European Union.

Why do I need a T1?

The main benefit is that no customs duties or taxes are payable as the shipment moves from one country to the next within the European Union. This is the case until the shipment arrives at its intended final destination.

How does it work?

Any person acting as the principal of a transit movement must provide a guarantee to ensure payment of the customs duties and other charges if the requirements for a T1 document are not fulfilled.

A guarantee usually takes the form of an acceptance by an independent party such as a bank, for liability, jointly and severally with the principal. All T1 declarations must be made electronically, using the New Computerised Transit System (NCTS).

Although the NCTS is a largely paperless system, a covering document known as the Transit Accompanying Document (TAD) must accompany the goods during transit and should be presented, together with the goods, at any Office of Transit en route and at the Office of Destination.

The TAD bears a unique Movement Reference Number (MRN) generated by the NCTS upon acceptance of the declaration. The MRN appears on the TAD in both a numerical format and as a barcode.

Once the goods arrive at the final destination, the community transit process comes to an end and the office of destination will provide the principal with a receipt. Any duties and taxes will become payable at this point.

How do I apply for a T1 document?

The principal or his representative will need to lodge an electronic declaration (IE015) to the NCTS at the Office of Departure, by e-mail via EDCS, XML or the NCTS Web portal.

Once the declaration is accepted and processed, the system will create the Transit Accompanying Document (TAD) which will accompany the goods during transit.

Example

Goods destined for a European Union destination (Sweden for example) arriving into a UK sea port from outside the European Union (India for example) do not have to be customs cleared and duty paid on arrival at the UK port if a T1 document is in place.

Instead the goods would be customs cleared in the country of destination (Sweden in the above scenario) with any import duties and taxes being paid at the local rates applicable in Sweden rather than the UK.