



2025/2201

29.10.2025

**DECISION No 2/2025 OF THE EU-COMMON TRANSIT COUNTRIES JOINT COMMITTEE
of 19 September 2025**

**as regards the amendments of Appendices III and IIIa to the Convention on a common transit
procedure for the accession of Montenegro [2025/2201]**

THE EU-CTC JOINT COMMITTEE,

Having regard to the Convention on a common transit procedure and in particular Article 15(3), point (a), thereof,

Whereas:

- (1) Montenegro expressed its wish to accede to the Convention on a common transit procedure (the 'Convention') and has been invited to do so following Decision No 1/2025 of 19 September 2025 by the Joint Committee established by the Convention.
- (2) Accordingly, the Montenegrin language versions of the references used in the Convention should be inserted in the Convention in the appropriate order.
- (3) The application of this Decision should be linked to the date of accession of Montenegro to the Convention.
- (4) In order to allow the use of guarantee forms printed in accordance with the criteria in force prior to the date of accession of Montenegro, a transitional period should be established during which the printed forms, with some adaptations, could continue to be used.
- (5) The Convention should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Appendices III and IIIa to the Convention on a common transit procedure are amended as set out in Annex to this Decision.

Article 2

1. This Decision shall apply as of the date on which Montenegro becomes contracting party to the Convention.
2. The forms based on the specimen forms in Annexes C1, C2, C4, C5 and C6 to Appendix III as in force on 30 September 2025 may continue to be used, subject to the necessary geographical adaptations and the adaptations concerning the address for service or the authorised agent, until 31 December 2026.

Done in Bern, 19 September 2025.

For the EU-CTC Joint Committee
The President
Marco BENZ

ANNEX

- 1. Appendix III to the Convention is amended as follows:
 - (a) Annex C1 is replaced by the following:

‘ANNEX C1

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE

I. Undertaking by the guarantor

- 1. The undersigned ⁽¹⁾
.....
.....
resident at ⁽²⁾
.....
.....
hereby jointly and severally guarantees, at the office of guarantee of
.....
up to a maximum amount of
in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ^{(3) (4)}, the Principality of Andorra and the Republic of San Marino ⁽⁵⁾, any amount for which the person providing this guarantee ⁽⁶⁾:
.....
may be or become liable to the abovementioned countries for debt in the form of duty and other charges ⁽⁷⁾ with respect to the goods described below covered by the following customs operation ⁽⁸⁾:
.....
.....
Goods description
.....
.....
.....
- 2. The undersigned undertakes to pay, upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application, the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures and temporary storage, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.
4. For the purpose of this undertaking, the undersigned gives his or her address for service ⁽⁹⁾ in each of the other countries referred to in point 1 as:

[illegible]

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

(Signature) ⁽¹⁰⁾

II. Approval by the office of guarantee

Office of guarantee

Guarantor's undertaking approved on ... to cover the customs operation effected under customs declaration/
temporary storage declaration No of⁽¹¹⁾

(Stamp and Signature)

Notes:

(1) Surname and forename or name of firm.

(2) Full address.

- ⁽³⁾ Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.
- ⁽⁴⁾ Delete the name/names of the State/States on the territory of which the guarantee may not be used.
- ⁽⁵⁾ The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- ⁽⁶⁾ Surname and forename, or name of firm and full address of the person providing the guarantee.
- ⁽⁷⁾ Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.
- ⁽⁸⁾ Enter one of the following customs operations:
- (a) temporary storage,
 - (b) Union transit procedure/common transit procedure,
 - (c) customs warehousing procedure,
 - (d) temporary admission procedure with total relief from import duty,
 - (e) inward processing procedure,
 - (f) end-use procedure,
 - (g) release for free circulation under normal customs declaration without deferred payment,
 - (h) release for free circulation under normal customs declaration with deferred payment,
 - (i) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (j) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (k) temporary admission procedure with partial relief from import duty,
 - (l) if another – indicate the other kind of operation.
- ⁽⁹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽¹⁰⁾ The person signing the document must enter the following by hand before his or her signature: “Guarantee for the amount of ...” (the amount being written out in letters).
- ⁽¹¹⁾ To be completed by the office where the goods were placed under the procedure or were in temporary storage.;

(b) Annex C2 is replaced by the following:

‘ANNEX C2

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

.....
.....

resident at ⁽²⁾

.....
.....

hereby jointly and severally guarantees, at the office of guarantee of

.....
.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ⁽³⁾, the Principality of Andorra and the Republic of San Marino ⁽⁴⁾, any amount of the holder of the procedure for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10 000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the operation has been discharged.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the Union or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service⁽⁵⁾ in each of the other countries referred to in point 1 as:

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at
on
.....

(Signature) ⁽⁶⁾

II. Approval by the office of guarantee

Office of guarantee

.....
.....

Guarantor's undertaking approved on

.....

(Stamp and signature)

Notes:

⁽¹⁾ Surname and forename or name of firm.

⁽²⁾ Full address.

⁽³⁾ Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

⁽⁴⁾ The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

- ⁽⁵⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽⁶⁾ The signature must be preceded by the following in the signatory's own handwriting: "Valid as guarantee voucher".'
- (c) Annex C4 is replaced by the following:

'ANNEX C4

GUARANTOR'S UNDERTAKING – COMPREHENSIVE GUARANTEE

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

.....

resident at ⁽²⁾

.....

hereby jointly and severally guarantees, at the office of guarantee of

.....
 up to a maximum amount of

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ^{(3) (4)}, the Principality of Andorra and the Republic of San Marino ⁽⁵⁾, any amount for which the person providing this guarantee ⁽⁶⁾

.....
 may be or become liable to the abovementioned countries for debt in the form of duty and other charges ⁽⁷⁾ which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

.....

- (a) being 100/50/30 % ⁽⁸⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,
 and

.....

- (b) being 100/30 % ⁽⁸⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b.

- 1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below ⁽⁹⁾:
- (a) temporary storage –
 - (b) Union transit procedure/common transit procedure –
 - (c) customs warehousing procedure –
 - (d) temporary admission procedure with total relief from import duty –
 - (e) inward processing procedure –
 - (f) end-use procedure –
 - (g) if another – indicate the other kind of operation –
- 1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are as follows for each of the purposes listed below ⁽⁹⁾:
- (a) release for free circulation under normal customs declaration without deferred payment –
 - (b) release for free circulation under normal customs declaration with deferred payment –
 - (c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code –
 - (d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code –
 - (e) temporary admission procedure with partial relief from import duty –
 - (f) end-use procedure –⁽¹⁰⁾,
 - (g) if another – indicate the other kind of operation –
2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures, that the situation of goods has been regularised.
- At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.
- This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.
3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service⁽¹¹⁾ in each of the other countries referred to in point 1 as:

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at

on

.....

(Signature) ⁽¹²⁾

II. Approval by the office of guarantee

Office of guarantee

.....

.....

Guarantor's undertaking approved on

.....

(Stamp and signature)

Notes:

⁽¹⁾ Surname and forename, or name of the firm.

⁽²⁾ Full address.

⁽³⁾ Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

⁽⁴⁾ Delete the name/names of the country/countries on whose territory the guarantee may not be used.

- ⁽⁵⁾ The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- ⁽⁶⁾ Surname and forename, or name of the firm, and full address of the person providing the guarantee.
- ⁽⁷⁾ Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.
- ⁽⁸⁾ Delete what does not apply.
- ⁽⁹⁾ Procedures other than common transit apply solely in the Union.
- ⁽¹⁰⁾ For amounts declared in a customs declaration for the end-use procedure.
- ⁽¹¹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽¹²⁾ The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters).;
2. In Annex C5, in box 7, the word 'MONTENEGRO' is inserted between the words 'ICELAND' and 'NORTH MACEDONIA'.
3. In Annex C6, in box 6, the word 'MONTENEGRO' is inserted between the words 'ICELAND' and 'NORTH MACEDONIA'.
4. In Appendix IIIa, Title IV, Annex A1a, is amended as follows:
- (a) In the part of the table 'N- packaging – 98200' the following indent is added before MK:
- ‘— ME N pakovanje’;
- (b) In the part of the table 'Limited validity – 99200' the following indent is added before MK:
- ‘— ME Ograničena važnost’;
- (c) In the part of the table 'Waiver – 99201' the following indent is added before MK:
- ‘— ME Oslobođeno’;
- (d) In the part of the table 'Alternative proof – 99202' the following indent is added before MK:
- ‘— ME Alternativni dokaz’;
- (e) In the part of the table 'Differences: office where goods were presented ... (name and country) – 99203' the following indent is added before MK:
- ‘— ME Razlike: carinska ispostava u kojoj je roba podnesena ... (naziv i država)’;
- (f) In the part of the table 'Exit from subject to restrictions or charges under Regulation/Directive/Decision No... - 99204' the following indent is added before MK:
- ‘— ME Izlaz iz podliježe ograničenjima ili naplati troškova u skladu s Uredbom/Direktivom/Odlukom br. ...’;
- (g) In the part of the table 'Authorised consignor – 99206' the following indent is added before MK:
- ‘— ME Ovlašćeni pošiljalac’;
- (h) In the part of the table 'Signature waived – 99207' the following indent is added before MK:
- ‘— ME Oslobođeno potpisa’;

- (i) In the part of the table 'COMPREHENSIVE GUARANTEE PROHIBITED – 99208' the following indent is added before MK:
‘— ME ZABRANJENO ZAJEDNIČKO OBEZBJEĐENJE’;
 - (j) In the part of the table 'UNRESTRICTED USE – 99209' the following indent is added before MK:
‘— ME NEOGRANIČENA UPOTREBA’;
 - (k) In the part of the table 'Issued retroactively' – 99210' the following indent is added before MK:
‘— ME Izdato naknadno’
 - (l) In the part of the table 'Various – 99211' the following indent is added before MK:
‘— ME Razno’;
 - (m) In the part of the table 'Bulk – 99212' the following indent is added before MK:
‘— ME Rasuto’;
 - (n) In the part of the table 'Consignor – 99213' the following indent is added before MK:
‘— ME Pošiljalac’.
-

DECISION No 4/2025 OF THE EU-COMMON TRANSIT COUNTRIES JOINT COMMITTEE**of 19 September 2025****as regards the amendments of Appendix III to the Convention on a common transit procedure for the accession of the Republic of Moldova**

THE EU-CTC JOINT COMMITTEE,

Having regard to the Convention on a common transit procedure and in particular Article 15(3)(a) thereof,

Whereas:

- (1) The Republic of Moldova expressed its wish to accede to the Convention on a common transit procedure (the 'Convention') and has been invited to do so following Decision No 3/2025 of 19 September 2025 by the Joint Committee established by the Convention.
- (2) For the Republic of Moldova, there is no need to insert a new language version of the references used in the Convention, as the official language of the Republic of Moldova is Romanian.
- (3) The application of this Decision should be linked to the date of accession of the Republic of Moldova to the Convention.
- (4) In order to allow the use of guarantee forms printed in accordance with the criteria in force prior to the date of accession of the Republic of Moldova, a transitional period should be established during which the printed forms, with some adaptations, could continue to be used.
- (5) The Convention should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Appendix III to the Convention on a common transit procedure is amended as set out in Annex to this Decision.

Article 2

1. This Decision shall apply as of the date on which the Republic of Moldova becomes contracting party to the Convention.
2. The forms based on the specimen forms in Annexes C1, C2, C4, C5 and C6 to Appendix III as in force on 30 September 2025 may continue to be used, subject to the necessary geographical adaptations and the adaptations concerning the address for service or the authorised agent, until 31 December 2026.

Done in Bern, 19 September 2025

*For the EU-CTC Joint Committee**The President*

Marco BENZ

ANNEX

1. Appendix III to the Convention is amended as follows:

- (a) Annex C1 is replaced by the following:

'ANNEX C1

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE**I. Undertaking by the guarantor**

1. The undersigned ⁽¹⁾

.....

 resident at ⁽²⁾

.....

hereby jointly and severally guarantees, at the office of guarantee of

.....
 up to a maximum amount of

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of Moldova, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ⁽³⁾ ⁽⁴⁾, the Principality of Andorra and the Republic of San Marino ⁽⁵⁾, any amount for which the person providing this guarantee ⁽⁶⁾:

.....
 may be or become liable to the abovementioned countries for debt in the form of duty and other charges ⁽⁷⁾ with respect to the goods described below covered by the following customs operation ⁽⁸⁾:

.....

Goods description

.....

2. The undersigned undertakes to pay, upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application, the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures and temporary storage, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.
4. For the purpose of this undertaking, the undersigned gives his or her address for service ⁽⁹⁾ in each of the other countries referred to in point 1 as:

[illegible]

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....

(Signature) ⁽¹⁰⁾

II. Approval by the office of guarantee

Office of guarantee

Guarantor's undertaking approved on to cover the customs operation effected under customs declaration/
temporary storage declaration No of⁽¹¹⁾
.....
(Stamp and Signature)

Notes:

(1) Surname and forename or name of firm.

(2) Full address.

- ⁽³⁾ Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.
- ⁽⁴⁾ Delete the name/names of the State/States on the territory of which the guarantee may not be used.
- ⁽⁵⁾ The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- ⁽⁶⁾ Surname and forename, or name of firm and full address of the person providing the guarantee.
- ⁽⁷⁾ Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.
- ⁽⁸⁾ Enter one of the following customs operations:
- (a) temporary storage,
 - (b) Union transit procedure/common transit procedure,
 - (c) customs warehousing procedure,
 - (d) temporary admission procedure with total relief from import duty,
 - (e) inward processing procedure,
 - (f) end-use procedure,
 - (g) release for free circulation under normal customs declaration without deferred payment,
 - (h) release for free circulation under normal customs declaration with deferred payment,
 - (i) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (j) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (k) temporary admission procedure with partial relief from import duty,
 - (l) if another – indicate the other kind of operation.
- ⁽⁹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽¹⁰⁾ The person signing the document must enter the following by hand before his or her signature: “Guarantee for the amount of ...” (the amount being written out in letters).
- ⁽¹¹⁾ To be completed by the office where the goods were placed under the procedure or were in temporary storage.;

(b) Annex C2 is replaced by the following:

‘ANNEX C2

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

.....
.....

resident at ⁽²⁾

.....
.....

hereby jointly and severally guarantees, at the office of guarantee of

.....
.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of Moldova, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ⁽³⁾, the Principality of Andorra and the Republic of San Marino ⁽⁴⁾, any amount of the holder of the procedure for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10 000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the operation has been discharged.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the Union or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service⁽⁵⁾ in each of the other countries referred to in point 1 as:

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at
on
.....

(Signature) ⁽⁶⁾

II. **Approval by the office of guarantee**

Office of guarantee
.....
.....
Guarantor's undertaking approved on
.....

(Stamp and signature)

Notes:

(1) Surname and forename or name of firm.

(2) Full address.

(3) Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

(4) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

- ⁽⁵⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽⁶⁾ The signature must be preceded by the following in the signatory's own handwriting: "Valid as guarantee voucher".'
- (c) Annex C4 is replaced by the following:

'ANNEX C4

GUARANTOR'S UNDERTAKING – COMPREHENSIVE GUARANTEE

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

.....

 resident at ⁽²⁾

.....

hereby jointly and severally guarantees, at the office of guarantee of

.....
 up to a maximum amount of

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of Moldova, Montenegro, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland ^{(3) (4)}, the Principality of Andorra and the Republic of San Marino ⁽⁵⁾, any amount for which the person providing this guarantee ⁽⁶⁾

.....
 may be or become liable to the abovementioned countries for debt in the form of duty and other charges ⁽⁷⁾ which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

.....

- (a) being 100/50/30 % ⁽⁸⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,
 and

.....

- (b) being 100/30 % ⁽⁸⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b.

- 1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below ⁽⁹⁾:
- (a) temporary storage –
 - (b) Union transit procedure/common transit procedure –
 - (c) customs warehousing procedure –
 - (d) temporary admission procedure with total relief from import duty –
 - (e) inward processing procedure –
 - (f) end-use procedure –
 - (g) if another – indicate the other kind of operation –
- 1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are as follows for each of the purposes listed below ⁽⁹⁾:
- (a) release for free circulation under normal customs declaration without deferred payment –
 - (b) release for free circulation under normal customs declaration with deferred payment –
 - (c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code –
 - (d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code –
 - (e) temporary admission procedure with partial relief from import duty –
 - (f) end-use procedure –⁽¹⁰⁾,
 - (g) if another – indicate the other kind of operation –
2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures, that the situation of goods has been regularised.
- At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.
- This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.
3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service⁽¹¹⁾ in each of the other countries referred to in point 1 as:

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at
on

(Signature) ⁽¹²⁾

II. Approval by the office of guarantee

Office of guarantee

.....
.....

Guarantor's undertaking approved on
.....

(Stamp and signature)

Notes:

⁽¹⁾ Surname and forename, or name of the firm.

⁽²⁾ Full address.

⁽³⁾ Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

⁽⁴⁾ Delete the name/names of the country/countries on whose territory the guarantee may not be used.

- ⁽⁵⁾ The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- ⁽⁶⁾ Surname and forename, or name of the firm, and full address of the person providing the guarantee.
- ⁽⁷⁾ Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.
- ⁽⁸⁾ Delete what does not apply.
- ⁽⁹⁾ Procedures other than common transit apply solely in the Union.
- ⁽¹⁰⁾ For amounts declared in a customs declaration for the end-use procedure.
- ⁽¹¹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- ⁽¹²⁾ The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters).;
2. In Annex C5, in box 7 the word 'MOLDOVA' is inserted after the word 'ICELAND'.
3. In Annex C6, in box 6, the word 'MOLDOVA' is inserted after the word 'ICELAND'.
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