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Transit shipments and customs transit

NCTS, T1, the TIR carnet: how goods move between countries before duties are paid, and where things go wrong.

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Online interactive version: **https://ozgurkonakci.com/en/guide/customs-transit/**

SHORT ANSWER

Transit is the movement of goods on which duties have not been paid from one customs office to another under customs supervision; duties are suspended during the journey and secured by a guarantee. Türkiye has been party to the Common Transit Convention since 1 December 2012, and declarations are lodged electronically through NCTS. Transit ends when the goods are presented intact, with the seal unbroken, at the office of destination within the time limit and the procedure is discharged.

What is transit?

Transit is the movement of goods on which duties have not been paid from one customs office to another under customs supervision. During the journey the goods are not yet cleared; customs duties and other charges are **suspended** and secured by a **guarantee**.

The Turkish Ministry of Trade describes four transit situations:

- Goods passing through Türkiye between two foreign countries
- Goods arriving from abroad and moving to an inland customs office in Türkiye
- Goods leaving Türkiye for abroad
- Goods moving between two customs offices within Türkiye

For example, a container that arrives at a port in Istanbul and will be cleared for import at an inland customs office in Ankara moves from the port to the inland office under transit.

Common transit and NCTS

Türkiye became a party to the **Common Transit Convention** on **1 December 2012**. The convention allows goods to move under a single transit declaration among EU and EFTA countries, the United Kingdom, North Macedonia, Serbia and other parties.

Declarations are lodged electronically through **NCTS (New Computerised Transit System)**. The declaration types are:

- **T1:** goods without Union status (not in free circulation)
- **T2:** goods with Union status
- **TR:** national transit within Türkiye

The six steps of transit

Step	What happens?	Risk
1. Declaration and guarantee	The transit declaration is lodged electronically through NCTS at the office of departure. A guarantee covers the suspended duties: an individual guarantee for one operation or a comprehensive guarantee for several. Under TIR, the TIR carnet provides the guarantee.	If the guarantee is too low for the duties on the goods, the movement cannot start.
2. MRN and transit accompanying document	Once checks are complete, the declaration receives a movement reference number (MRN) and the Transit Accompanying Document is printed. It travels with the goods to the office of destination.	Packages, weight and description on the document must match the goods exactly.
3. Seal, route and time limit	The vehicle or container is closed with a customs seal. Customs sets the time limit for presenting the goods at the office of destination and, where needed, a binding route.	A broken, replaced or mismatched seal is a serious irregularity.
4. Office of transit (border)	Under common transit, the movement is notified at the office of transit when entering another territory. Under TIR, the carnet is used at each border.	A vehicle that does not cross within the time limit shows as overdue in the system.
5. Presentation at destination	The goods are presented intact, with the document and seal, at the office of destination within the time limit. An authorised consignee may receive them at its own premises.	If goods are not presented or are short, duties may be recovered from the guarantee.
6. Ending the procedure	With the office of destination's confirmation the transit procedure ends (discharge) and the guarantee is released. The goods then enter import, warehousing or another procedure.	An undischarged transit remains an open duty risk for the guarantee holder.

Guarantees

In transit, the guarantee secures the duties that would be payable if the goods did not reach the office of destination:

- **Individual guarantee:** for a single transit operation.
- **Comprehensive guarantee:** for several operations. The reference amount is set by the office of guarantee together with the holder of the procedure. A guarantee waiver is also possible in some cases.

- **TIR carnet:** in the TIR system, the carnet itself and the international guarantee chain behind it provide the guarantee.

Authorised consignor and consignee

Companies that use transit regularly can benefit from two simplifications:

- **Authorised consignor:** may start transit from its own premises without taking the goods to the office of departure.
- **Authorised consignee:** may receive the goods and transit document at its own premises or another approved place without presenting them at the office of destination.

These statuses save time but require customs approval of the company's records and reliability.

The TIR system

TIR (Transports Internationaux Routiers) is an international transit system for journeys with at least one leg by road. According to the European Commission it is used in over 66 countries and rests on five pillars: secure vehicles or containers, an international guarantee chain, the **TIR carnet**, mutual recognition of customs controls and controlled access. In the EU the guarantee per carnet is **€100,000**. Work on the digital version, **eTIR**, is ongoing.

Common mistakes

- **Mismatch between document and goods:** differences in packages, weight or description are irregularities at destination.
- **Missing the time limit:** a vehicle that does not reach destination within the time set by customs shows as overdue; a valid explanation is needed.
- **Seal problems:** a broken seal or one with the wrong number suggests the load was opened.
- **Not discharging the procedure:** even if the goods are delivered, an undischarged transit leaves the guarantee holder exposed to duties.
- **Wrong declaration type:** getting the customs status (T1 or T2) wrong can lead to duty differences later.

Test yourself

1. A container from Hamburg will move from the port of Istanbul to an inland customs office in Ankara. Under which procedure? *(Answer: Transit; national transit with a TR declaration.)*
2. Why are duties secured by a guarantee during transit? *(Answer: If the goods are not presented at destination, the suspended duties are recovered from the guarantee.)*
3. When does transit end? *(Answer: When the goods are presented intact, with the seal unbroken and matching the document, at the office of destination within the time limit and the procedure is discharged.)*

Frequently asked questions

What is the difference between T1 and T2?

Under common transit, T1 is used for goods without Union status (not in free circulation) and T2 for goods with Union status. National transit within Türkiye uses the TR declaration.

Why is a transit guarantee required?

Customs duties and other charges are suspended during transit. If the goods are not presented at the office of destination, those duties are recovered from the guarantee. It can be individual for one operation or comprehensive for several; under TIR the carnet provides it.

What is NCTS?

The New Computerised Transit System (NCTS) manages transit declarations and movements through electronic messages. Türkiye has used it since 2012, and other common transit parties since 2005.

What is the difference between the TIR carnet and common transit?

TIR is an international transit system, used in over 66 countries, for journeys with at least one leg by road; an international guarantee chain stands behind it, and the guarantee per carnet in the EU is €100,000. Common transit runs through NCTS among the EU, EFTA countries, Türkiye, the UK and other parties.

SOURCES

Turkish Ministry of Trade — Transit procedure and NCTS (FAQ) — https://trade.gov.tr/customs-formalities/frequently-asked-questions/transit-procedure-and-ncts
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