

1. NCTS – electronic solution for European transit procedures

In the case of goods that are imported into the customs territory of the Community for entry into the economic cycle there, the import duties essentially have to be paid at the time of the border crossing.

Since in most cases the goods do not remain at the border location but are destined for a consignee inland, the shipping procedure allows customs clearance at the ultimate destination of the goods.

This facilitates the transportation of goods and the necessary customs formalities, as the import duties that are incurred when goods are imported into the Community and goods are traded between the European Union (EU) and European Free Trade Association (EFTA) countries are deferred during the shipping procedure.

European Commission link
Common and Community transit

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/common_community/index_de.htm