

ŽELJKO KOKORIĆ, M.Sc.  
E-mail: zeljko.kokoric@carina.hr  
Customs Administration  
Alexandera von Humboldta 4a,  
HR-10000 Zagreb, Republic of Croatia  
JASNA BLAŠKOVIĆ-ZAVADA, Ph.D.  
E-mail: jasna.blaskovic@fpz.hr  
University of Zagreb,  
Faculty of Transport and Traffic Sciences  
Vukelićeva 4, HR-10000 Zagreb, Republic of Croatia  
BOŽICA RADOŠ, M.Sc.  
E-mail: bozica.rados@gmail.com  
Željeznička tehnička škola  
Palmotićeve 84, HR-10000 Zagreb, Republic of Croatia

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## SIMPLIFIED TRANSIT PROCEDURE IN RAILWAY TRANSPORT

### ABSTRACT

*The current transit procedure in railway transport that is carried out on the basis of the Customs Act [1] of the Republic of Croatia is applied only up to the border, i. e. the issued documents and guarantees are valid only up to the border, and by joining the Convention on Common transit procedure, i. e. integration of the Republic of Croatia in the European Union, the Republic of Croatia will also have to implement the regulations and rules of Simplified transit procedure valid in each of the thirty member states. In international railway traffic, the transport of goods is regulated by the Convention concerning International Carriage by Rail – COTIF [2] and usage of the CIM waybill (Contract for International Carriage of Goods by Rail). If the goods are transported in Simplified transit procedure, the formalities regarding the transport of goods performed by rail carriers using the international waybill CIM will be significantly simplified and accelerated. In principle there are no delays due to customs on the borders when crossing the EU borders and borders of the Convention member states, contributing greatly to the acceleration of the transport of goods, reduction of waiting costs and paperwork, as well as influence on the schedule reliability.*

### KEY WORDS

*Convention concerning International Carriage by Rail - COTIF, simplified transit procedure, CIM waybill, competitiveness*

### 1. INTRODUCTION

The European Union traffic policy towards countries that are not yet European Union member states is based on multimodal Pan-European traffic corridors, and elimination of the disparity between different traffic branches and turning towards the users.

Parallel to the efforts undertaken in the Republic of Croatia by approaching the European Union, organizational and other changes have been underway for several years already at the Croatian Railways in order to enable them to be integrated into the free European railway market. This adaptation is a component of the process of the Croatian Railways restructuring. It is reflected in the rationalization of the business processes, increase of the working scope, reduction of costs, increase of work productivity and improvement of the working ratios. In the conditions of railway network liberalization, the high price of transport services may challenge the very survival of a non-competitive operator.

Apart from the international regulations on railway operation (Convention concerning transport of goods by rail, Regulations concerning transport of containers, Regulations concerning transport of express consignments, Agreement on joint use of railway and freight vehicles in international traffic), in the transport of foreign or domestic goods, on the Croatian customs territory the Croatian customs regulations have to be applied.

When the goods enter a state / territory, the customs requires payment of import and other taxes, and if required, application of commercial policy measures. This is the case even when the goods are only in transit through the respective state / territory. Transit is, thus, the customs means available to industrial subjects that transport goods across borders or territories, in principle without paying taxes, when the goods enter (or exit) a territory.

The need for a special transit system became more expressed in 1968, when the EU area (Germany, France, Italy, Belgium, the Netherlands and Luxem-



bourg) became a uniform customs area, as opposed by the EFTA area (European Free Trade Association) of the following countries: Great Britain, Denmark, Portugal, Austria, Norway, Sweden, Switzerland, Iceland and Finland. Gradually, the EFTA membership started to melt away up to the present four: Norway, Iceland, Switzerland and Lichtenstein. The EFTA countries do not form a uniform customs area.

Due to the increased level of trade and in order to facilitate the movement of goods in Europe, the transit system was expanded in 1972 based on two Agreements that were substituted in 1987 by two Conventions signed between the EU and the EFTA member states.

One Convention founded the Joint transit procedure whereas the other regulated the simplification of the procedures related to import, export and transit by introducing Uniform Customs Declaration (JCD). The objective of these Conventions was to facilitate the movement of goods in, from and between EU member states and EFTA countries.

## 2. PRESENT TRANSIT PROCEDURE IN RAILWAY TRAFFIC IN THE REPUBLIC OF CROATIA

The basic objective of the transit procedure is to take the goods under customs surveillance from the forwarding customs office to the customs office of destination. The goods are accompanied by the documents that are used for the control of the goods at entry, i. e. exit from the customs zone, i. e. control whether the same goods in quantity, type and value are leaving the customs zone.

The present transit procedure uses the following transit documents: uniform customs declaration (JCD) for transit, TIR (Transports Internationaux Routiers) carnet and ATA (Admission Temporaire) carnet. One may say that the transit procedure starts by accepting and registering the transit declaration, TIR or ATA carnet, at the forwarding customs office, and ends by submitting the goods and that same document to the customs office of destination.

The present transit procedure up to the European Union border with the Republic of Croatia is performed according to the transit procedure of the European Union with the issued documents and guarantees that are valid on the territory of the European Union countries and Convention members. By entering the customs zone of the Republic of Croatia, the transit procedure changes to the national one, where new documents and guarantees have to be issued, valid in the customs zone of the Republic of Croatia.

By crossing the border line, the international train enters the border station and stops on the tracks belonging to the customs. A border station has to have

several customs tracks in case several international trains arrive within a short period of time, related thus to the costs of their construction and maintenance. The customs performs the customs control of the train - checks the number of cars according to the list of the foreign railway, inspects the train and personnel and determines the condition of foreign seal on the cars. Following the customs control the locomotive can be decoupled or replaced and the personnel may leave. It is difficult to predict how long the mentioned procedures may take (many cars - longer inspection, report on irregularity - the composition and passengers are to be inspected in more detail...).

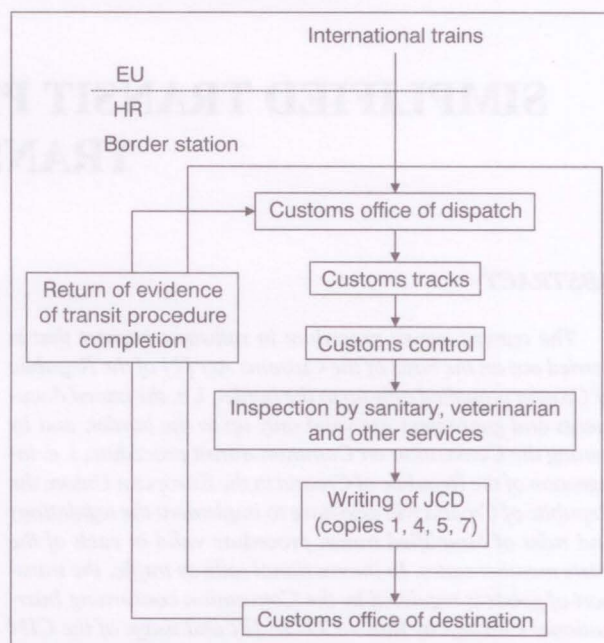


Figure 1 – Scheme of the current transit procedure in railway traffic

Source: developed by the author

Upon entry of goods into the customs zone of the Republic of Croatia, i. e. into the border station, the transit declarations are made, based on the data from the CIM waybill, for all the goods in the transit procedure, either sent to the internal customs office or being just in transit through the customs zone. The number of transit declarations depends on the number of places to which the goods are sent for customs procedures. The waiting times and costs of making the declarations cannot be predicted in advance, and due to the absence of information technology networking between the customs and the forwarders, there is an increase in paperwork.

If some of the arrived consignments have to be inspected by other services (sanitary, veterinarian...), these services are informed and the consignments wait until the required procedure is carried out. There are cases when the entire delivery (wagon) has to be relocated from the composition since the required inspec-



tion services are not in the vicinity of the border station or the train arrives during the time these inspections do not operate (weekends, holidays, ...), so that the rest of the composition can continue with the transit procedure. The waiting time and the duration of customs clearance are difficult to foresee.

When the transit procedure is completed, the documents need to be returned (copies 5. JCD) from the destination back to the station of origin in order to certify the completion of the transit procedure. Tests [3] showed that the return of documents takes one fourth of the total costs of the transit procedure.

It may be therefore concluded that a lot of time is spent on formalities, either railway ones, or customs, regarding the implementation of the transit procedure in railway traffic, resulting eventually in increased costs of transport and non-compliance with the schedule.

With the accession of the Republic of Croatia into the European Union, i. e. Convention on Common Transit Procedure, the regulations and rules of the Simplified transit procedure valid in each of the thirty member countries will also be valid for the Republic of Croatia.

### 3. CROATIAN RAILWAYS IN THE EUROPEAN UNION RAILWAY SYSTEM

The Trans-European railway network in the European Union area will represent an extension of the major railway corridors of the neighbouring regions and continents. The core of this railway network consists of the Pan-European corridors established at international conferences on Crete in 1994 and in Helsinki in 1997. The Croatian traffic area had already been included in the network of the Pan-European corridors (Pan-European Corridor X Salzburg - Thessaloniki, and the branches of Pan-European Corridor V. b Budapest - Rijeka, and Vc Budapest - Ploče, as well as Pan-European Corridor VII – the Danube river, which also has great significance for the development of railway traffic).

The main objective of the transformation of the railway system in the European Union is to make railways capable of equal and competitive participation on the integral European transportation market. The European Union policy is trying to direct as many traffic demands towards railway, in order to alleviate the burden on roads and to achieve maximal effects related to energy saving and environmental protection. Apart from comparative advantages (high capacity, low energy consumption, occupying little space, environmental protection and higher level of safety), railway also has drawbacks (poor adaptability to changes in the transport needs, closeness and technological complexity of the system, lack of uniformity and tech-

nical disharmony of the railway infrastructure in different countries, high costs of transformation and construction of a unique corridor railway network).

The Trans-European network and the Pan-European Corridors have been set in such a way that there are several parallel traffic routes that can satisfy the same traffic demands. Therefore, the railway traffic routes in Croatia, apart from road and other modes of traffic, find competition in railway corridors of the neighbouring countries and even in the wider area. Therefore, timely investments in the construction, expansion and modernization of the main (corridor) railway lines on the territory of the Republic of Croatia are of high importance, in harmony with the neighbouring countries in the same corridor, with simultaneous modernization and increase in the capacities of the Croatian ports. Otherwise the traffic routes might be directed to alternative routes.

The development of the railway infrastructure in the Republic of Croatia has to serve sustainable and balanced development of the country, its efficient integration in the common European Union market, recognising the specific characteristics that result from the geographic features of the country.

Consequently, the Croatian railways have to achieve the following objectives:

- to improve the railway infrastructure on railway lines significant for international traffic and harmonize it in the technical and technological sense with the requirements set for the Trans-European conventional railway network, in order to increase the scope of transit railway traffic;
- to harmonize the development of railway infrastructure, sea and river ports and combined transport, and to ensure the harmonized organization of the entire railway traffic sector in the Republic of Croatia;
- to provide necessary capacities in order to increase the scope and efficiency of railway transport through construction, expansion, modernization and reconstruction of railway infrastructure;
- to provide adequate level of maintaining the functionality and safety of infrastructure sub-systems, and timely reconstruction and modernization of the worn and obsolete lines and facilities;
- to introduce integral and functional information technology in the railway infrastructure system and to increase the efficiency and quality of service, to make a sustainable and stable system of financing the construction, modernization, reconstruction and maintenance of the railway infrastructure;

### 4. SIMPLIFIED TRANSIT PROCEDURE

In international railway freight transport, the transport of goods has been regulated by the Conven-



tion concerning International Carriage by Rail (COTIF) i. e. its Annex B – Uniform Rules concerning the Contract for International Carriage of Goods, through: Directive 91/440/EEC on the development of railway, Directive 2001/12/EC on the development of Community's railways, Directive 95/18/EC on the Licensing of Railway Undertakings, Directive 2001/13/EZ on the Licensing of Railway Undertakings, Directive 2001/14/EC on the Allocation of Railway Infrastructure Capacity the Levying of Charges.

For Croatia to be able to join the Simplified transit procedure, the following preconditions have to be fulfilled:

- usage of CIM waybill, i. e. delivery note TR, cooperation between different railway undertakings has to be in harmony with CIM. The goods are gradually received and transported through adequate national networks by different railway undertakings that with solidarity guarantee the customs as part of joint transit procedure of the Community;
- in each country the independent railway undertaking shall have a separate expense report based on the allowances per traffic connection and month;
- implementation of simplified system for control and tracking of consignments and irregularities which have been balanced, i. e. not balanced in the regulated time period by the central accounting points of the railway undertakings;
- access of the customs authorities into the central accounting points of each included railway undertaking.

The novelties will be reflected in the fact that the previous transit transports in railway traffic had sequential taking over of liabilities on transport and calculation of countries through which the transit was performed, and the basic idea of international law on railway traffic lies in the fact that several rails following each other in the traffic chain and that operate and act only in the national network, are included in a single unique community of carriers and guarantors, which includes the calculation as well. The transportation contract is signed by the railway of dispatch and by the very taking over of the goods by means of the CIM waybill, the subsequent railways enter this transportation contract.

For the Croatian railways to be able to follow the European integrations and restructuring of EU railways, it is necessary that they fulfil the minimum of conditions determined by the EU for the future members regarding railways, which is adoption of the guidelines from the Directives EU 440/91 and 18/95, 19/95 EEC, in the main acts of the countries, accession candidates to EU:

- to establish independent administration structure of individual activities in the area of railway traffic (each activity - its administration),

- to separate the railway infrastructure management and exploitation of traffic services in railway undertakings (to separate bookkeeping accounts for the transportation and infrastructure activities),
- to improve (revive) the financial position of individual railway undertakings,
- to guarantee freedom of accessing the railway infrastructure according to fair conditions and no discrimination (to international railway undertakings, as well as railway undertakings that provide traffic services in border crossing combined freight transport).

Through the realization of the mentioned directives of the European Union, in the beginning, the infrastructure should be under the care of the state, and the rail carriers should operate according to the market conditions. They should have access to the infrastructure under fair conditions. They would lease on the market train routes, sold by the infrastructure operator. The infrastructure operators (at the beginning this would be a state company, and later privatization in this sector as well is expected) should take care of the railway line so as to make the product (train routes) competitive on the market. This means that the train that operates this route should have the necessary speed, punctuality and safety of operation. There will be competition among the traffic modes (e. g. road – rail) and within the very traffic branch (e. g. different rail infrastructure operators in one state or in different states on competitive corridors). The train route lease price should be such as to cover the operation and costs of infrastructure operators. On the other hand, the price of rail carrier service would be verified on the market, in competition with competitors in their own and other branches of transport. This would create a circle of inter-dependence in which the market would be a regulator.

The basic condition to implement the Simplified transit procedure in rail traffic is the existence of the calculation of the freight charges between at least two rail carriers through the Central accounting point, which is controlled by the customs service.

The simplifications brought by the Simplified transit procedure in railway transit procedure are reflected through:

1. usage of CIM as transit declaration,
2. authorised receiver,
3. authorised dispatcher.

#### 4.1 CIM as transit declaration

If the goods are transported in Simplified transit procedure, the formalities for the transport of goods that are performed by rail carriers using the international CIM waybill, will be significantly simplified. The CIM waybill substitutes the transit JCD, which



does not have to be submitted any more for the transit procedure. Since JCD does not have to be submitted, in principle there is no stopping because of the customs formalities at border railway stations, and the customs service does not even participate in opening the transit procedure, since the CIM waybill (which is now managed by the rail operator), is not entered into the transit procedures register. The implementation of the simplified procedure is registered in box 58. b of the CIM waybill.

The basic condition for the implementation of the Simplified transit procedure in rail traffic is the calculation of the freight charges between at least two rail companies from different countries. This is done by the Central Accounting point in every of the participating countries, and it is precisely this fact that allows the customs service adequate control.

At the Central Accounting point, the calculations of the freight charges are made and exchanged between the participating foreign rail administrations for the consignments that arrive to the rail carrier stations, the calculation of foreign rail administrations for the delivered consignments from the railway station of the domestic rail carrier is controlled, and the calculation of other rail administrations for the consignments that have transited via rail lines of domestic rail carriers is also controlled. For internal transport the bills and computer documents in delivery and arrival of consignments are checked for their completeness and correctness.

#### 4.2 Authorised receiver

An authorised receiver is a person who is authorised to receive at their own premises or any other approved particular location, the goods which are in the transit procedure, without submitting the goods and declaration to the customs office of destination. With

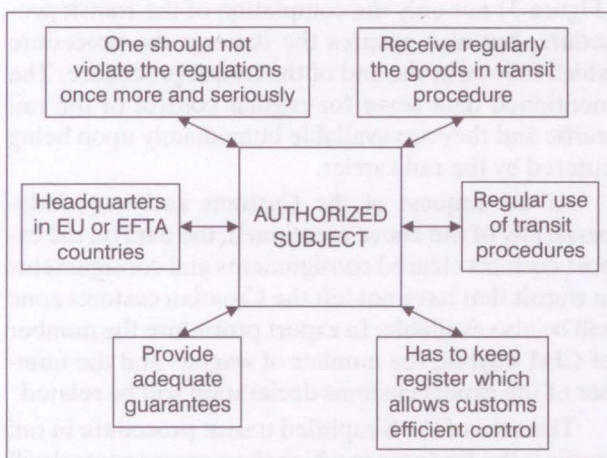


Figure 2 – Criteria for acquiring of the status of “authorised subject”

Source: developed by the author

the consent of the Customs administration the rail carrier can be awarded the status of the authorised receiver, under the condition that the electronic system of the rail carrier be connected to the electronic system of the Customs administration. If the rail carrier operates as the authorised receiver, the rail carrier completes the transit procedures for the customers.

The authorised receiver in the transit procedures of the European Union has almost identical status as in the current transit procedure of the Republic of Croatia. Thus, the goods that are transported in the transit procedure, as well as respective transit declarations can be received in their companies, as if this is the destination customs office. At the carrier's request, a clearance certificate on receipt (TC11) is issued for every consignment submitted at the respective office or at another location indicated in the certificate. The entry of goods is reported to the destination customs office and upon clearance the carrier handles it, and informs the destination customs office about the found irregularities.

The authorised receiver, apart from the license for the completion of the transit procedure, has to have at least one more license for customs handling of the goods after the completion of the transit procedure (releasing the goods into free circulation, customs warehousing...). The introduction of goods into some of the customs procedures following the completed transit, is done by entering the goods through a special bookkeeping record for the respective next procedure, which is entered by the rail operator into box 99 paper 3 of CIM, and paper 2 of CIM, with the data on the number of the bookkeeping record (entered into box 99 of CIM), are forwarded by the rail agent to the Central accounting point.

#### 4.3 Authorised dispatcher

For the rail carrier to obtain clearance from the Customs administration for the activities of the “authorised dispatcher”, apart from the license for forwarding activities, the same preconditions have to be met as by the authorised receiver with the exception of providing the guarantee.

In the Simplified transit procedure in railway traffic, only the railway carrier can be the authorised dispatcher. They perform independently the export customs clearance, labels the goods in compliance with the Regulation on the implementation of the Customs Act [4], verifies taking over of the consignment, and confirms the actual realization of the goods. The rail carrier is authorised to perform the mentioned activities also at the railway station where the customs service is not organized. The rail company has now CIM as the customs document in the register, and the customs service does not register any more the docu-

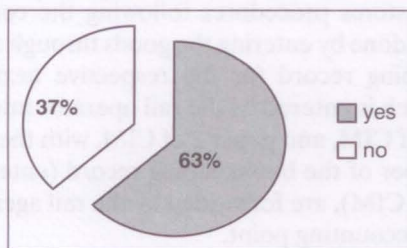


ments on the transit procedure since CIM waybill replaces the JCD and the registers of transit are performed by the rail carrier who is also the main liable party in any circumstance of the transport of goods by rail.

Based on the Regulation on the implementation of the Customs act, the Customs authority – Central office, can approve the declaration of goods for export based on the bookkeeping records, to the subject who wants to perform export formalities at their premises or at another place.

#### 4.4 Authorised forwarder

After completing the transit procedure, individual consignees can entrust the rail operator with the disposition for performing further phases of the customs clearance procedure and then the operator performs as authorised forwarder. Further phases of the customs clearance procedure may be: releasing of goods into free circulation, customs warehousing, opening of a new transit procedure, internal production... For further customs representation, the rail carrier has to have a licence and apart from the organization of transport this logistic part of one's own forwarding contributes to the new method of organizing transport and delivering of goods "Just in time".



Graph 1 – Using services of external forwarders

Source: Ivaković Č., Durbek S.: Customs Representation in Simplified Customs Procedures in the Republic of Croatia, Promet -Traffic-Traffico, Volume 17, No. 4, 2005, p. 190

#### Bookkeeping record

The bookkeeping record is the register about the goods at the applicant's. In order to be able to accept the register of applicants as a simplified declaration, it has to contain data necessary to place the goods in the required customs clearance procedure.

The bookkeeping record has to contain at least the following data: number of licenses of the Customs administration for the status of the authorised receiver, ordinal number, date and time of entry – bookkeeping record, type, number and date of the transit document, incoming customs office, required customs procedure, preceding customs procedure, name of the supplier, country of import and origin of goods, trade name of the goods, tariff label from the Customs tariff, value from the invoice and currency, parity of the de-

livery, number and type of packets, gross and net weight or volume, number and date of the supplementary declaration, name of the carrier.

### 5. CONTROL OF SIMPLIFIED TRANSIT PROCEDURE

Control [5] of the entire procedure is very simple. Based on the data entered into the CIM waybill, all the participating rail companies calculate and share freight charges in every international transport of goods. Freight charges are charged by the rail company of the country of origin, and the rail company of the country of destination calculates how much is allocated to whom. This also means checking whether a wagon has arrived to the country of destination at all. If a wagon is stopped and never arrives at the destination, the country of destination will not perform the allocation of freight charges and all the en-route and the origin country will react, in order to determine what happened to the consignment. Copies 2 of all the CIM waybills are sent immediately upon completion of the transit procedure to the Central accounting point in order to be registered and to participate in the allocation of the freight charges. When copy 2 of CIM arrives at the Central accounting point, this means that the transport according to the respective waybill has been completed. Copy 3 of CIM remains at the customs office until the beginning of the procedure which follows upon the completion of the transit procedure. According to the regulated model the register number of the following procedure will be entered into box 99 (customs notes) of copy 3 of CIM. Copy 3 of CIM eventually ends up at the rail carrier, to whom the data from box 99 of copy 3 of CIM waybill are available, and it will be entered into their own information system. The customs service controls via the info-system (Figure 3) not only the completion of the transit procedure, but also ensures the data on the procedure which follows at the end of the transit procedure. The mentioned data serve for regular control of the rail traffic and they are available immediately upon being entered by the rail carrier.

At the request of the Customs authority, independently of the above mentioned, the data on the export customs cleared consignments and consignments in transit that have not left the Croatian customs zone will be also available. In export procedure the number of CIM waybill, the number of wagons and the number of the export customs declaration will be related.

The area of the Simplified transit procedure in rail traffic is the first area in which the customs control will be mainly based on the data kept and provided by the rail carrier, which means someone outside the customs service. This is great novelty to which all the par-



Figure 3 – Display of the info-system for Simplified Transit Procedure managed by the rail operator at the Central Accounting point

Translation: Novi carinski postupak - New Customs Procedure; Promet - Transport; Uvoz - Import; Izvoz - Export; Tranzit - Transit; Unutarnji - Interior; Obračunski mjesec - Accounting month; Broj Teret. Lista CIM - CIM Waybill No.; Broj vagona - Wagon No.; Broj kontejnera - Container No.; Broj predajnog lista TR - TR delivery note No.; Pošiljatelj/primatelj - Dispatcher/Receiver; Broj kontrolnika - Control document No.; Uprave - Administrations; HŽ kolodvori - HŽ railway stations; POTVRDI - CONFIRM

ticipants have to get used to and at the same time a huge step towards modernization of the customs clearance procedure such as performed in Europe by the customs services.

## 6. CONCLUSION

The integration of the Republic of Croatia to the Convention on common transit procedure, i. e. the application of the Simplified transit procedures will result in great simplification of the customs formalities performed by rail carriers using the international CIM waybill, and will be reflected in the following:

- no delays of the goods due to customs and rail reasons, when crossing the EU borders and borders of the Convention member countries,
- there are no transit offices, and CIM waybill copy is proof of crossing the border,
- no transit JCD is submitted, but the CIM waybill plays the role of the transit declaration,
- no return of copy 5 of the transit JCD from the destination to the dispatch office in order to prove the completion of the transit procedure (this is done by sending copy 2 of CIM to the Central accounting point),
- the rail carrier that transports the goods with the CIM waybill as the transit declaration, is in this transit procedure the main liable party and is exempted from giving guarantee for the transports performed,

- the transit procedure is led by the rail carrier, and the customs performs the control based on the data provided by the Central Accounting point of the rail carrier,
- rail carrier can appear in the role of the authorised forwarder/receiver/dispatcher,

Apart from the speed and reduction in total costs, the implementation of the Simplified transit procedure in rail traffic increases the efficiency i. e. economy of the transport of goods and thus affects directly the competitiveness of the rail carrier compared to other branches of transport.

Mr. sc. ŽELJKO KOKORIĆ

E-mail: zeljko.kokoric@carina.hr

Carinska uprava

Alexandera von Humboldta 4a,

10000 Zagreb, Republika Hrvatska

Dr. sc. JASNA BLAŠKOVIĆ-ZAVADA

E-mail: jasna.blaskovic@fpz.hr

Sveučilište u Zagrebu, Fakultet prometnih znanosti

Vukelićeva 4, 10000 Zagreb, Republika Hrvatska

Mr. sc. BOŽICA RADOŠ

E-mail: bozica.rados@gmail.com

Željeznička tehnička škola

Palmotićeve 84, 10000 Zagreb, Republika Hrvatska

## SAŽETAK

### POJEDNOSTAVNJENI PROVOZNI POSTUPAK U ŽELJEZNIČKOM PROMETU

Sadašnji provozni postupak u željezničkom prometu koji se provodi na temelju Carinskog zakona [1] Republike Hrvatske, primjenjuje se samo do granice, tj. ispostavljeni dokumenti i jamstva vrijede samo do granice, a pristupom Konvenciji o zajedničkom provoznom postupku, odnosno pristupom Republike Hrvatske, Europskoj uniji i za Republiku Hrvatsku će vrijediti propisi i pravila Pojednostavnjenog provoznog postupka koji vrijede u svakoj od tridesetak zemalja članica. U međunarodnom željezničkom prometu, prijevoz robe ureden je Međunarodnom željezničkom konvencijom – COTIF [2] i uporabom teretnog lista CIM. Ako se roba prevozi u Pojednostavnjenom provoznom postupku, formalnosti oko prijevoza robe koji obavljaju željeznički prijevoznici koristeći međunarodni teretni list CIM, uvelike će se pojednostavniti i ubrzati. Načelno nema zadržavanja zbog carinskih razloga na granici pri prijelazu EU granica i granica zemalja članica Konvencije, što uvelike doprinosi ubrzanju transporta roba, smanjenju troškova čekanja i papirologije te utjecaju na pouzdanost voznog reda.

## KLJUČNE RIJEČI

Međunarodna željeznička konvencija COTIF, pojednostavnjeni provozni postupak, teretni list CIM, konkurentnost

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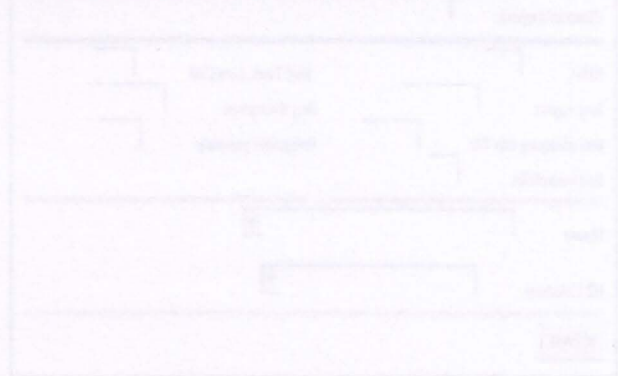


Figure 3 - Order of the simplified transit procedure managed by the rail operator at the Central Accounting point

request line to get used to and at the same time a page step towards modernization of the railway transport system such as presented in Figure 3. The railway services.

#### CONCLUSION

The objective of the Republic of Croatia is the...  
Conduct of customs transit procedure...  
...and will be reflected in the following:

- an order of the goods to be transported and...
- ...the Customs number...
- ...is proof of crossing the border.
- ...but the CIM wagon...
- ...no return of copy 2 of the transit ICT from the...
- ...completion of the transit procedure (this is done by...
- ...the rail carrier that transports the goods with the...
- ...transit procedure the main liable party and a...
- ...performed.