

Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446

## CHAPTER 5

### CUSTOMS STATUS AND PLACING GOODS UNDER A CUSTOMS PROCEDURE

#### SECTION 1

##### *Customs status of goods*

###### *Article 12*

#### **Proof of the customs status of Union goods for goods covered by a simplified Union transit procedure**

Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, where the paper-based Union transit procedure for goods carried by air or sea is used in accordance with Article 24(1) of this Regulation, the proof of the customs status of Union goods shall be provided by entering the letter ‘C’ (equivalent to ‘T2L’) alongside the relevant items on the manifest.

###### *Article 13*

#### **Forms for proof of the customs status of Union goods**

1 Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the exchange and storage of information relating to the proof of the customs status of Union goods.

2 Where means other than electronic data processing techniques are used for proving the customs status of Union goods, a ‘T2L’ or ‘T2LF’ document shall be provided using the form Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

3 Where necessary, that form shall be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 set out in Title IV of Annex B-01 of Delegated Regulation (EU) 2015/2446.

4 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall allow the use of loading lists drawn up using the form set out in Part II, Chapter III of Annex 72-04 to Implementing Regulation (EU) 2015/2447 instead of continuation sheets as the descriptive part of a ‘T2L’ or ‘T2LF’ document.

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*Status: Point in time view as at 31/01/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, CHAPTER 5. (See end of Document for details)*

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5 Where electronic data processing techniques are used by the customs authorities to produce the ‘T2L’ or ‘T2LF’ document and it does not allow the use of continuation sheets, the form set out in paragraph 2 of this Article shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

[<sup>X16</sup> Where an authorised issuer uses the special stamp referred to in Article 128a(2)(e) (ii) of Delegated Regulation (EU) 2015/2446, that stamp shall be approved by the customs authorities and correspond to the specimen set out in Chapter II of Part II of Annex 72-04 to Delegated Regulation (EU) 2015/2446. Section 23 and 23.1 of Annex 72-04 to Implementing Regulation (EU) 2015/2447 shall apply.]

#### **Editorial Information**

- X1** Substituted by Corrigendum to Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (Official Journal of the European Union L 69 of 15 March 2016).

## *SECTION 2*

### *Placing goods under a customs procedure*

#### *Article 14*

#### **Means for the exchange of data**

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the lodging of customs declarations for placing goods under the following customs procedures:

- (a) release for free circulation;
- (b) customs warehousing;
- (c) temporary admission;
- (d) end-use;
- (e) inward processing.

#### *Article 15*

#### **Forms for customs declarations**

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where means other than electronic processing techniques are used for the customs procedures listed in Article 14, the customs declarations shall be lodged using the forms provided for in Annex 9, Appendices B1-D1, as appropriate.

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## Article 16

### Forms for simplified customs declarations

1 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a simplified customs declaration as referred to in Article 166 of the Code is lodged using means other than electronic data-processing techniques for a procedure referred to in Article 14 of this Regulation, this shall be done using the relevant forms provided for in Annex 9, Appendices B1 to B5.

2 Until the dates of the upgrading of the systems referred to in paragraph 1, where a person has been granted an authorisation for the regular use of a simplified declaration as referred to in Article 166(2) of the Code relating to a procedure referred to in Article 14 of this Regulation, the customs authorities may accept a commercial or administrative document as a simplified declaration provided that that document contains at least the particulars necessary for the identification of the goods and is accompanied by an application for the goods to be placed under the relevant customs procedure.

## Article 17

### Lodging a customs declaration prior to the presentation of the goods

Until the respective dates of deployment of the UCC Automated Export System (AES) and the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a customs declaration is lodged prior to the presentation of the goods pursuant to Article 171 of the Code, the customs authorities may allow the use of means other than electronic data processing techniques, for the lodging of the notification of presentation.

## Article 18

### Means of exchange of information for centralised clearance

1 Until the respective dates of deployment of the UCC Centralised Clearance for Import system (CCI) and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities involved in a centralised clearance authorisation shall cooperate to set out arrangements to ensure compliance with Article 179(4) and (5) of the Code.

2 Customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange of information between customs authorities and between customs authorities and holders of authorisations for centralised clearance.

## Article 19

### Storage of information

1 Member States shall provide to the Commission the list of centralised clearance applications and authorisations, which the latter shall then store in the relevant group in the Communication and Information Resource Centre for Administrations, Businesses and Citizens (CIRCABC).

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- 2 Member States shall keep the list referred to in paragraph 1 up to date.

#### *Article 20*

### **Rejection of an application for centralised clearance**

Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authority competent to take a decision may reject applications for centralised clearance where the authorisation would create a disproportionate administrative burden.

#### *Article 21*

### **Entry in the declarant's records**

1 Until the respective dates of the upgrading of the National Import Systems and the deployment of the AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for the use of means other than electronic data-processing techniques to be used for the lodging of the notification of presentation, except where the obligation to present the goods to customs is waived in accordance with Article 182(3) of the Code.

2 Until the date of deployment of the AES, as referred to in the Annex to Implementing Decision 2014/255/EU, for placing the goods under the export procedure or re-export, customs authorities may allow the notification of presentation to be replaced by a declaration, including a simplified declaration.

**Status:**

Point in time view as at 31/01/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, CHAPTER 5.