

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE VII

SPECIAL PROCEDURES

CHAPTER 2

Transit

Section 1

External and internal transit

Article 226

External transit

- 1 Under the external transit procedure, non-Union goods may be moved from one point to another within the customs territory of the Union without being subject to any of the following:
 - a import duty;
 - b other charges as provided for under other relevant provisions in force;
 - c commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.
- 2 In specific cases, Union goods shall be placed under the external transit procedure.
- 3 Movement as referred to in paragraph 1 shall take place in one of the following ways:
 - a under the external Union transit procedure;
 - b in accordance with the TIR Convention, provided that such movement:
 - (i) began or is to end outside the customs territory of the Union;
 - (ii) is effected between two points in the customs territory of the Union through the territory of a country or territory outside the customs territory of the Union;
 - c in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
 - d under cover of the Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
 - e under cover of form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
 - f under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

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Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, CHAPTER 2. (See end of Document for details)

Article 227

Internal transit

1 Under the internal transit procedure, and under the conditions laid down in paragraph 2, Union goods may be moved from one point to another within the customs territory of the Union, and pass through a country or territory outside that customs territory, without any change in their customs status.

2 The movement referred to in paragraph 1 shall take place in one of the following ways:

- a under the internal Union transit procedure provided that such a possibility is provided for in an international agreement;
- b in accordance with the TIR Convention;
- c in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
- d under cover of the Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
- e under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- f under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

Article 228

Single territory for transit purposes

Where goods are moved from one point in the customs territory of the Union to another in accordance with the TIR Convention, the ATA Convention / Istanbul Convention, under cover of form 302 or under the postal system, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory.

Article 229

Exclusion of persons from TIR operations

1 Where the customs authorities of a Member State decide to exclude a person from TIR operations under Article 38 of the TIR Convention, that decision shall apply throughout the customs territory of the Union and TIR carnets lodged by that person shall not be accepted by any customs office.

2 A Member State shall communicate its decision referred to in paragraph 1, together with the date of its application, to the other Member States and to the Commission.

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Article 230

Authorised consignee for TIR purposes

The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignee' to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with point (d) of Article 1 of the TIR Convention.

Article 231

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the specific cases where Union goods are to be placed under the external transit procedure in accordance with Article 226(2);
- (b) the conditions for the granting of the authorisation referred to in Article 230.

Article 232

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules to apply points (b) to (f) of Article 226(3) and points (b) to (f) of Article 227(2) in the customs territory of the Union, taking into account the needs of the Union.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Section 2

Union transit

Article 233

Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure

- 1 The holder of the Union transit procedure shall be responsible for all of the following:
 - a presentation of the goods intact and the required information at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification;
 - b observance of the customs provisions relating to the procedure;
 - c unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount of import or export duty corresponding to any

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customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred in respect of the goods.

2 The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.

3 A carrier or recipient of goods who accepts goods knowing that they are moving under the Union transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.

4 Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the end of that procedure:

- a the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs;
- b the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to end the procedure in accordance with Article 233(2);
- c the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure;
- d the use of a customs declaration with reduced data requirements to place goods under the Union transit procedure;
- e the use of an electronic transport document as customs declaration to place goods under the Union transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.

Article 234

Goods passing through the territory of a country or territory outside the customs territory of the Union under the external Union transit procedure

1 The external Union transit procedure shall apply to goods passing through a country or a territory outside the customs territory of the Union if one of the following conditions is fulfilled:

- a provision is made to that effect under an international agreement;
- b carriage through that country or territory is effected under cover of a single transport document drawn up in the customs territory of the Union.

2 In the case referred to in point (b) of paragraph 1, the operation of the external Union transit procedure shall be suspended while the goods are outside the customs territory of the Union.

Article 235

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the conditions for granting the authorisations referred to in Article 233(4).

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Article 236

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on:

- (a) the placing of goods under the Union transit procedure and the end of that procedure;
- (b) the operation of the simplifications referred to in Article 233(4);
- (c) the customs supervision of goods passing through the territory of a country or territory outside the customs territory of the Union under the external Union transit procedure, referred to in Article 234.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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