

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 2

Guarantee for a potential or existing customs debt

Section 3

Provisions for the Union transit procedure and the procedure under the Istanbul and the ATA Convention

Article 85

Release of the guarantor's obligations under the Union transit procedure (Articles 6(2), 6(3)(a) and 98 of the Code)

1 Where the Union transit procedure has not been discharged, the customs authorities of the Member State of departure shall, within nine months from the prescribed time limit for presentation of the goods at the customs office of destination, notify the guarantor that the procedure has not been discharged.

2 Where the Union transit procedure has not been discharged, the customs authorities, determined in accordance with Article 87 of the Code, shall, within three years from the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Union transit operation in question.

3 The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 1 and 2 have not been issued to him before the expiry of the time limit.

4 Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

5 The common data requirements for the notification as referred to in paragraph 1 are set out in Annex 32-04.

The common data requirements for the notification as referred to in paragraph 2 are set out in Annex 32-05.

6 In accordance with Article 6(3)(a) of the Code, the notification as referred to in paragraphs 1 and 2 may be sent by means other than electronic data-processing techniques.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 85.