

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 VII **U.K.**

SPECIAL PROCEDURES

CHAPTER 2 **U.K.**

Transit

Section 1 **U.K.**

External and internal transit procedure

Article 184 **U.K.**

Means of communication of the MRN of a transit operation and of the MRN of a TIR operation to the customs authorities(Article 6(3)(a) of the Code)

The MRN of a transit declaration or of a TIR operation may be submitted to the customs authorities by any of the following means other than electronic data-processing techniques:

- (a) a bar code;
- (b) a transit accompanying document;
- (c) a transit/security accompanying document;
- (d) in case of a TIR operation, a TIR carnet;
- (e) other means as allowed by the receiving customs authority.

[^{F1}Until the dates of the upgrading of the New Computerised Transit System referred to in the Annex to Implementing Decision 2014/255/EU, the MRN of a transit declaration shall be submitted to the customs authorities by the means referred to in points (b) and (c) of the first paragraph.]

Textual Amendments

- F1** Inserted by [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.](#)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

Article 185 **U.K.**

Transit accompanying document and transit/security accompanying document(Article 6(2) of the Code)

The common data requirements for the transit accompanying document and, if necessary, for the list of items, and for the transit/security accompanying document and the transit/security list of items are set out in Annex B-02.

Article 186 **U.K.**

Applications for the status of authorised consignee for TIR operations(Article 22(1) 3rd subparagraph of the Code)

For the purposes of TIR operations, applications for the status of authorised consignee referred to in Article 230 of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the TIR operations of the applicant are due to be terminated.

Article 187 **U.K.**

Authorisations for the status of authorised consignee for TIR operations(Article 230 of the Code)

1 The status of authorised consignee laid down in Article 230 of the Code shall be granted to applicants fulfilling the following conditions:

- a the applicant is established in the customs territory of the Union;
- b the applicant declares that he will regularly receive goods moved under a TIR operation;
- c the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the TIR operations and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

3 The authorisation concerning the status of authorised consignee shall apply to TIR operations that are due to be terminated in the Member State where the authorisation was granted, at the place or places in that Member State specified in the authorisation.

Section 2 **U.K.**

External and internal Union transit procedure

Article 188 **U.K.**

Special fiscal territories(Article 1(3) of the Code)

1 Where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, and that movement ends at a place situated outside the Member State where they entered that part of the customs territory

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

of the Union, those Union goods shall be moved under the internal Union transit procedure referred to in Article 227 of the Code.

2 In situations other than those covered by paragraph 1, the internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

^{F2}Article 189 **U.K.**

Application of the external transit procedure in specific cases(Article 226(2) of the Code)

1 Where Union goods are exported to a third country which is a contracting party to the Convention on a common transit procedure or where Union goods are exported and pass through one or more common transit countries and the provisions of the Convention on a common transit procedure apply, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code in the following cases:

- a the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- b the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;
- c the Union goods are eligible for repayment or remission of import duty in accordance with Article 118(1) of the Code.

2 Union goods which are eligible for the repayment or remission of import duty in accordance with Article 118(1) of the Code may be placed under the external transit procedure referred to in Articles 118(4) and 226(2) of the Code.

3 Where Union goods are exported to a third country and moved within the customs territory of the Union under a TIR operation or under a transit procedure in accordance with the ATA Convention or the Istanbul Convention, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code.

4 Where goods referred to in Article 1 of Directive 2008/118/EC having the customs status of Union goods are exported, those goods may be placed under the external transit procedure referred to in Article 226(2) of the Code.]

Textual Amendments

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Article 190 **U.K.**

Receipt endorsed by the customs office of destination(Article 6(3)(a) of the Code)

A receipt endorsed by the customs office of destination at the request of the person presenting the goods and the information required by that office shall contain the data referred to in Annex 72-03.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

Article 191 **U.K.**

General provisions on authorisations of simplifications(Article 233(4) of the Code)

1 Authorisations referred to in Article 233(4) of the Code shall be granted to applicants fulfilling the following conditions:

- a the applicant is established in the customs territory of the Union,
- b the applicant declares that he will regularly use the Union transit arrangements;
- c the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the Union transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

Article 192 **U.K.**

Applications for the status of authorised consignor for placing goods under the Union transit procedure(Article 22(1) 3rd subparagraph of the Code)

For the purposes of placing goods under the Union transit procedure, applications for the status of authorised consignor referred to in Article 233(4)(a) of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to begin.

[^{F2}Article 193] **U.K.**

Authorisations for the status of authorised consignor for placing goods under the Union transit procedure(Article 233(4)(a) of the Code)

The status of authorised consignor referred to in Article 233(4)(a) of the Code shall only be granted to applicants who are authorised in accordance with Article 89(5) of the Code to provide a comprehensive guarantee or to use a guarantee waiver in accordance with Article 95(2) of the Code.

Textual Amendments

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Article 194 **U.K.**

Applications for the status of authorised consignee for receiving goods moved under the Union transit procedure(Article 22(1) 3rd subparagraph of the Code)

For the purposes of receiving goods moved under the Union transit procedure, applications for the status of authorised consignee referred to in Article 233(4)(b) of the

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to be ended.

[^{F2}Article 195] **U.K.**

Authorisations for the status of authorised consignee for receiving goods moved under the Union transit procedure(Article 233(4)(b) of the Code)

The status of authorised consignee referred to in Article 233(4)(b) of the Code shall only be granted to applicants who declare that they will regularly receive goods that have been placed under a Union transit procedure.

Textual Amendments

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Article 196 **U.K.**

Receipt issued by authorised consignee(Article 6(3)(a) of the Code)

A receipt issued by the authorised consignee to the carrier upon delivering the goods and the information required shall contain the data referred to in Annex 72-03.

[^{F2}Article 197] **U.K.**

Authorisation for use of seals of a special type(Article 233(4)(c) of the Code)

1 Authorisations in accordance with Article 233(4)(c) of the Code to use seals of a special type on means of transport, containers or packages used for the Union transit procedure shall be granted where the customs authorities approve the seals set out in the application for the authorisation.

2 The customs authority shall accept in the context of authorisation the seals of a special type that have been approved by the customs authorities of another Member State unless they have information that the particular seal is not suitable for customs purposes.

Textual Amendments

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

F³ Article 197a **U.K.**

Applications for the use of seals of special type(Article 22(1) 3rd subparagraph of the Code)

Where an authorised consignor or an economic operator who applies for the status of authorised consignor referred to in Article 233(4)(a) of the Code applies for an authorisation to use seals of a special type, as referred to in Article 233(4)(c) of the Code, the application may be submitted to the customs authority competent to take a decision in the Member State where the Union transit operations of the authorised consignor are due to begin.]

Textual Amendments

- F3** Inserted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Article 198 **U.K.**

Authorisation for the use of a transit declaration with reduced data requirements(Article 233(4)(d) of the Code)

Authorisations in accordance with Article 233(4)(d) of the Code to use a customs declaration with reduced data requirements to place goods under the Union transit procedure shall be granted for:

- (a) transport of goods by rail;
- (b) transport of goods by air and sea where an electronic transport document is not used as a transit declaration.

Article 199 **U.K.**

Authorisations for the use of an electronic transport document as a transit declaration for air transport(Article 233(4)(e) of the Code)

For the purposes of air transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

- (a) the applicant operates a significant number of flights between Union airports;
- (b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure at the airport of departure and to the customs office of destination at the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

Article 200 **U.K.**

Authorisations for the use of an electronic transport document as a transit declaration for maritime transport(Article 233(4)(e) of the Code)

For the purposes of maritime transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

- (a) the applicant operates a significant number of voyages between Union ports;
- (b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure in the port of departure and to the customs office of destination in the port of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2.