

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 1

### GENERAL PROVISIONS

#### *Article 1*

#### **Subject matter**

1 This Regulation lays down transitional measures on the means for the exchange and storage of data referred to in Article 278 of the Code until the electronic systems which are necessary for the application of the provisions of the Code are operational.

2 Data requirements, formats, and codes, which are to be applied for the transitional periods set out in this Regulation, Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and in Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013, are laid down in the Annexes to this Regulation.

#### *SECTION 1*

#### ***Decisions relating to the application of the customs legislation***

#### *Article 2*

#### **Applications and decisions**

Until the date of deployment of the UCC Customs Decisions 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 in relation to applications and decisions and to any subsequent event which may affect the original application or decision that have an impact in one or several Member States.

#### *Article 3*

#### **Means of exchange and storage of information**

1 Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall ensure the availability of means of exchange and storage of information so as to ensure consultations which are to take place in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.

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2 Each customs authority shall designate contact points responsible for any exchange of information between themselves and other customs authorities as well as between themselves and the Commission, and shall communicate the contact details of the contact points to the Commission.

3 The Commission shall make the list of contact points available on its website.

## SECTION 2

### **Decisions relating to BTI**

#### *Article 4*

#### **Form of BTI applications and decisions**

1 Until the dates of the upgrading of the BTI 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 applications and decisions relating to BTI or for any subsequent event which may affect the original application or decision.

2 In the cases referred to in paragraph 1, the following shall apply:

- a until the date of the upgrading of the first phase of the electronic system:
  - (i) applications for a BTI decision shall be made using the format of the form set out in Annex 2; and
  - (ii) BTI decisions shall be taken using the format of the form set out in Annex 3;
- b from the date of the upgrading of the first phase of the electronic system until the date of the upgrading of the second phase of the electronic system:
  - (i) applications for a BTI decision shall be made using the format of the form set out in Annex 4; and
  - (ii) BTI decisions shall be taken using the format of the form set out in Annex 5.

## SECTION 3

### **Application for the status of AEO**

#### *Article 5*

#### **Form of applications and authorisations**

1 Until the date of the upgrading of the AEO 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 applications and decisions relating to AEO or for any subsequent event which may affect the original application or decision.

2 In the cases referred to in paragraph 1 of this Article, the following shall apply:

- a applications for the status of AEO shall be lodged using the format of the form set out in Annex 6; and

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- b authorisations granting the status of AEO shall be issued using the form set out in Annex 7.

## CHAPTER 2

### VALUE OF GOODS FOR CUSTOMS PURPOSES

#### *Article 6*

#### **Declaration of particulars relating to customs value**

1 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, a customs declaration for release for free circulation shall include particulars relating to customs value.

2 Customs authorities may allow for means other than electronic data-processing techniques to be used in relation to the provision of the particulars referred to in paragraph 1.

3 Where the particulars referred to in paragraph 1 are provided using means other than electronic data processing techniques, this shall be done using the form set out in Annex 8.

4 The customs authorities may waive the obligation to provide the particulars referred to in paragraph 1 of this Article where the customs value of the goods in question cannot be determined on the basis of Article 70 of the Code.

5 Except where it is essential for the correct determination of the customs value, the customs authorities shall waive the obligation to provide the particulars referred to in paragraph 1 in any of the following cases:

- a where the customs value of the imported goods in a consignment does not exceed EUR 20 000, provided that that consignment is not part of split or multiple consignments from the same consignor to the same consignee;
- b where the transaction underlying the release for free circulation of the goods is of a non-commercial nature;
- c where the submission of the particulars in question is not necessary for the application of the Common Customs Tariff;
- d where the customs duties provided for in the Common Customs Tariff are not chargeable.

6 In the case of continuing traffic in goods from the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the ongoing requirement to provide the particulars referred to in paragraph 1.

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## CHAPTER 3

### GUARANTEE FOR A POTENTIAL OR EXISTING CUSTOMS DEBT

#### *Article 7*

##### **Means of exchange and storage of information**

1 Until the dates of deployment of the UCC Guarantee Management (GUM) 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 pertaining to guarantees.

2 In the case referred to in paragraph 1 of this Article, the following shall apply with regard to the exchange and storage of information pertaining to guarantees which may be used in more than one Member State, as referred to in Article 147 of Implementing Regulation (EU) 2015/2447, and which are lodged for any purpose other than transit:

- a the storage of the information shall be done by the customs authorities of each Member State in accordance with the existing national system, and
- b for the exchange of information between customs authorities electronic mail shall be used.

3 The contact point designated in accordance with Article 3(2) shall be responsible for the exchange referred to in paragraph 2(b).

#### *Article 8*

##### **Monitoring of the reference amount by the customs authorities**

1 Until the date of deployment of the GUM system referred to in the Annex to Implementing Decision 2014/255/EU, the person referred to in Article 155(4) of Implementing Regulation (EU) 2015/2447 shall specify in the application for the provision of a comprehensive guarantee the division of the reference amount between the Member States in which he carries out operations, except with respect to goods placed under a Union transit procedure, which are to be covered by the guarantee.

2 The customs office of guarantee receiving the application shall consult the other Member States referred to in the application on the division of the reference amount requested by the person required to provide the guarantee, in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.

3 In accordance with Article 157 of Implementing Regulation (EU) 2015/2447, each Member State shall be responsible for the monitoring of its part of the reference amount.

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## CHAPTER 4

### ARRIVAL OF GOODS AND TEMPORARY STORAGE

#### *Article 9*

#### **Notification of arrival of a sea-going vessel or of an aircraft**

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage 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 a notification of arrival of a sea-going vessel or of an aircraft in accordance with Article 133 of the Code.

#### *Article 10*

#### **Presentation of goods to customs**

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage 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 presentation of goods to customs in accordance with Article 139 of the Code.

#### *Article 11*

#### **Temporary storage declaration**

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage 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 a temporary storage declaration in accordance with Article 145 of the Code.

## 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

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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.

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.]

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#### 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 \(Official Journal of the European Union L 69 of 15 March 2016\)](#).

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## 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.

#### *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.

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### *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).

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,



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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.

## CHAPTER 6

### SPECIAL PROCEDURES

#### SECTION 1

##### *General provisions for special procedures other than Transit*

###### *Article 22*

###### **Form for applications and authorisations regarding special procedures**

1 Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, where an application for an authorisation as referred to in Article 211(1) of the Code is not based on a customs declaration, and where it is submitted by means other than electronic data processing techniques, that application shall be made using the form set out in Annex 12 to this Regulation.

2 Where the customs authorities competent to decide on the application referred to in paragraph 1 decide to grant the authorisation, they shall do so using the form set out in Annex 12.

###### *Article 23*

###### **Means to be used for the standardised exchange of information**

1 Until the dates of deployment of the UCC Information Sheets (INF) for the Special Procedures 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 standardised exchange of information.

2 Where means other than electronic data processing techniques are used for a standardised exchange of information as referred to in Article 181 of Delegated Regulation (EU) 2015/2446, the information sheets set out in Annex 13 to this Regulation shall be used.

3 For the purposes of paragraph 1, the information sheets set out in Annex 13 shall be read in accordance with the table of correspondence in the appendix thereto.

4 Where a standardised exchange of information as referred to in Article 181 of Delegated Regulation (EU) 2015/2446 is required for the business case referred to in Article 1(27) of that Regulation, any method of the standardised exchange of information may be used.

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## SECTION 2

### **Transit**

#### *Article 24*

#### **General provisions**

1 Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, the paper-based Union transit procedure for goods carried by rail, air or sea as referred to in Articles 25, 26 and 29 to 51 of this Regulation shall apply.

2 Until 1 May 2018, the Union transit procedures based on an electronic manifest for goods carried by air or sea as referred to in Articles 27, 28, 29, 52 and 53 of this Regulation shall apply to those economic operators who have not yet upgraded the systems necessary for the application of Article 233(4)(e) of the Code.

Until that date, the procedures referred to in Articles 27, 28, 29, 52 and 53 shall be considered equivalent to the procedure laid down in Article 233(4)(e) of the Code and no guarantee shall be required in accordance with Article 89(8)(d) of the Code.

#### *Article 25*

#### **Authorisation for the use of the paper-based Union transit procedure for goods carried by rail**

1 The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall be granted to applicants fulfilling the following conditions:

- a the applicant is a railway undertaking;
- b the applicant is established in the customs territory of the Union;
- c the applicant regularly uses the Union transit procedure or the competent customs authority knows that he can meet the obligations under the procedure; and
- d the applicant has not committed any serious or repeated offences against customs or tax legislation.

2 The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall apply in all Member States.

#### *Article 26*

#### **Authorisations for the use of the paper-based transit Union procedures for goods carried by air or sea**

1 The authorisation for the use of the paper-based Union transit procedures for goods carried by air or sea shall be granted to applicants fulfilling the following conditions:

- a in case of the paper-based Union transit procedure for goods carried by air, the applicant is an airline company;
- b in case of the paper-based Union transit procedure for goods carried by sea, the applicant is a shipping company;
- c the applicant is established in the customs territory of the Union;

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- d the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
  - e the applicant has not committed any serious or repeated offences against customs or tax legislation.
- 2 The authorisation for the use of the paper-based transit Union procedures for goods carried by air or sea shall apply in the Member States specified in the authorisation.

#### *Article 27*

##### **Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air**

- 1 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall be granted to applicants fulfilling the following conditions:
- a the applicant is an airline company operating a significant number of flights between Union airports;
  - b the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;
  - c the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
  - d the applicant has not committed any serious or repeated offences against customs or tax legislation.

2 On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the airports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

3 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall apply to Union transit operations between the airports specified in the authorisation.

#### *Article 28*

##### **Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea**

- 1 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall be granted to applicants fulfilling the following conditions:
- a the applicant is a shipping company operating a significant number of voyages between Union ports;
  - b the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;
  - c the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and

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- d the applicant has not committed any serious or repeated offences against customs or tax legislation

2 On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the ports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

3 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall apply only to Union transit operations between the ports specified in the authorisation.

#### *Article 29*

#### **Provisions relating to authorisations for the use of the paper-based Union transit procedures for goods carried by rail, air or sea and for the use of the Union transit procedures based on an electronic manifest for goods carried by air or sea**

1 An authorisation referred to in Articles 25, 26, 27 and 28 shall only be granted provided that:

- a the competent customs authority considers that it will be able to supervise the use of the Union transit procedure and to carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
- b the applicant keeps records which enable the competent customs authorities to carry out effective controls.

2 Where the applicant holds an AEO authorisation referred to in Article 38(2)(a) of the Code, the requirements set out in Articles 25(1)(d), 26(1)(e), 27(1)(d), 28(1)(d), and paragraph 1 of this Article shall be deemed to be met.

#### *Article 30*

#### **CIM consignment note as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail**

Provided it is used for transport operations that are carried out by authorised railway undertakings in cooperation with each other, the CIM consignment note shall be regarded as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail.

#### *Article 31*

#### **Holder of the paper-based Union transit procedure for goods carried by rail and his obligations**

1 The holder of the paper-based Union transit procedure for goods carried by rail shall be one of the following:

- a an authorised railway undertaking which is established in a Member State and which accepts goods for carriage under cover of a CIM consignment note as a transit

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declaration for the use of the paper-based Union transit procedure for goods carried by rail, and which fills in box 58b of the CIM consignment note by ticking the box ‘yes’ and by entering its UIC code; or

- b when the transport operation starts outside the customs territory of the Union and the goods enter that customs territory, any other authorised railway undertaking which is established in a Member State and on whose behalf the box 58b is filled in by a railway undertaking of a third country.

2 The holder of that procedure renders himself responsible for the implicit statement that the successive or substitute railway undertakings involved in the use of the paper-based Union transit operation also meet the requirements of the paper-based Union transit procedure for goods carried by rail.

### *Article 32*

#### **Obligations of the authorised railway undertaking**

1 The goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved shall declare themselves jointly liable to the customs authority for any potential customs debt.

2 Notwithstanding the holder of the procedure's obligations, as referred to in Article 233(1) and (2) of the Code, other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note shall also be responsible for the proper application of the use of the paper-based Union transit procedure for goods carried by rail.

3 The railway undertakings in cooperation with each other shall operate a commonly-agreed system to check and investigate irregularities of their movement of goods, and be responsible for the following:

- a for the separate settlement of transport costs on the basis of information to be held available for each Union transit operation for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each Member State;
- b for the breakdown of transport costs for each Member State whose territory the goods enter during the use of Union transit operation for goods carried by rail; and
- c for the payment of the respective share of the costs incurred by each of the cooperating authorised railway undertakings.

### *Article 33*

#### **Formalities at the customs office of departure**

1 Where the goods are placed under the paper-based Union transit procedure for goods carried by rail and the Union transit operation starts and is to end within the customs territory of the Union, the goods and the CIM consignment note shall be presented at the customs office of departure.

2 The customs office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- a the code ‘T1’, where goods move under the external Union transit procedure in accordance with Articles 226(1) and 226(2) of the Code;

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- b the code 'T2', where goods, move under the internal Union transit procedure in accordance with Article 227(1) of the Code; or
- c the code 'T2F', in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446.

The codes 'T2' and 'T2F' shall be authenticated by the stamp of the customs office of departure.

3 All copies of the CIM consignment note shall be returned to the person concerned.

4 The authorised railway undertaking shall ensure that the goods transported under the paper-based Union transit procedure for goods carried by rail are identified by labels bearing a pictogram, a specimen of which is shown in Annex 10. The labels shall be affixed to or directly printed on the CIM consignment note and to the relevant railway wagon in the case of a full load, or, in other cases, to the individual package or packages. The labels may be replaced by a stamp reproducing the pictogram shown in Annex 10.

5 Where the transport operation starts outside the customs territory of the Union and is to end within that territory, the customs office competent for the border station through which the goods enter the customs territory of the Union shall act as the customs office of departure.

No formalities need be carried out at the customs office of departure.

#### *Article 34*

#### **Loading lists**

1 In case of a CIM consignment note containing more than one wagon or container, loading lists, provided in the form set out in Annex 11, may be used.

2 The loading lists shall include the wagon number to which the CIM consignment notes refers, or, where appropriate, the container number containing the goods.

3 In the case of transport operations starting within the customs territory of the Union comprising both goods moving under the external Union transit procedure and goods moving under the internal Union transit procedure, separate loading lists shall be made out.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the CIM consignment note.

4 The loading lists accompanying the CIM consignment note shall form an integral part thereof and shall have the same legal effects.

5 The original of the loading lists shall be authenticated by the stamp of the station of dispatch.

#### *Article 35*

#### **Formalities at the customs office of transit**

Where the paper-based Union transit procedure for goods carried by rail applies, no formalities need to be carried out at the customs office of transit.

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## Article 36

### Formalities at the customs office of destination

1 Where the goods placed under the paper-based Union transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:

- a the goods;
- b sheets 2 and 3 of the CIM consignment note.

The customs office of destination shall return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping it and shall retain sheet 3 of the CIM consignment note.

2 The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination. That customs office shall stamp sheets 2 and 3 of the CIM consignment note and the supplementary copy of sheet 3 of the CIM consignment note presented by the authorised railway undertaking, and endorse them with one of the following indications:

- Cleared;
- Dédouané;
- Verzollt;
- Sdoganato;
- Vrijgemaakt;
- Toldbehandlet;
- Εκτελωνισμένο;
- Despachado de aduana;
- Desalfandegado;
- Tulliselvitetty;
- Tullklarerat;
- Propuštěno;
- Lõpetatud;
- Nomuitots;
- Išleista;
- Vámkezelve;
- Mghoddija;
- Odprawiony;
- Ocarinjeno;
- Prepustené;
- Οφορμένο; or
- Vãmuit.

That customs office shall, without delay, return sheets 2 and 3 of the CIM consignment note to the authorised railway undertaking after having stamped them and retain the supplementary copy of sheet 3 of the CIM consignment note.

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3 The procedure referred to in paragraph 2 of this Article shall not apply to products subject to excise duties as defined in Article 1(1) of Council Directive 2008/118/EC<sup>(1)</sup> of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

4 In the case referred to in paragraph 2 of this Article, the competent customs authority of the Member State of destination may request an *a posteriori* verification of the endorsements made by the competent customs authority for the intermediate station on sheets 2 and 3 of the CIM consignment note.

5 Article 33(1), (2) and (3) shall apply to the use of the paper-based Union transit procedure for the goods carried by rail when the transport operation starts within the customs territory of the Union and is to end outside that territory.

The customs office competent for the border station through which the goods under the paper-based Union transit procedure for goods carried by rail leave the customs territory of the Union shall act as the customs office of destination. No formalities need to be carried out at the customs office of destination.

#### *Article 37*

### **Modification of the contract of carriage**

Where the contract of carriage is modified so that:

- (a) a transport operation which was to end outside the customs territory of the Union ends within it, or
- (b) a transport operation which was to end within the customs territory of the Union ends outside it,

the authorised railway undertakings shall not perform the modified contract without the prior agreement of the customs office of departure.

In all other cases, the authorised railway undertakings may perform the modified contract; it shall inform the customs office of departure of the modification made without delay.

#### *Article 38*

### **Paper-based Union transit procedure for goods carried by rail where the transport starts and ends outside the customs territory of the Union**

Where the paper-based Union transit procedure for goods carried by rail applies and the transport starts and is to end outside the customs territory of the Union, the customs offices which are to act as the customs office of departure and the customs office of destination shall be those referred to in Articles 33(5) and 36(5), respectively.

No formalities need to be carried out at the customs offices of departure or destination.



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### Article 39

#### **Internal transit procedure**

1 Where the provisions of the Convention on a common transit procedure apply and the Union goods are transported through one or more common transit countries, the goods shall be placed under the internal Union transit procedure for the whole of the journey from the station of departure in the customs territory of the Union to the station of destination in the customs territory of the Union, in accordance with arrangements determined by each Member State, without presentation of the CIM consignment note and of the goods at the customs office of departure, and without affixing or printing the labels referred to in Article 33(4).

No formalities need to be carried out at the customs office of destination.

2 When Union goods are transported by rail from a point in a Member State to a point in another Member State through one or more territories of a third country other than a common transit country, the internal Union transit procedure shall apply. In this case the provisions of paragraph 1 shall apply *mutatis mutandis*.

3 In the case referred to in paragraph 2 of this Article, the paper-based Union transit procedure for goods carried by rail shall be suspended in the territory of a third country.

### Article 40

#### **External transit procedure**

In the cases referred to in Articles 33(5) and 38, the goods are placed under the external Union transit procedure unless the customs status of Union goods is established in accordance with Articles 153, 154 and 155 of the Code.

### Article 41

#### **Accounting offices of authorised railway undertakings and customs control**

1 The authorised railway undertakings shall keep the records at their accounting offices and use the commonly agreed system implemented at those offices in order to investigate irregularities.

2 The customs authority of the Member State where the authorised railway undertaking is established shall have access to the data in the accounting office of that undertaking.

3 For the purposes of the customs control, the authorised railway undertaking shall, in the country of destination, make all the CIM consignment notes used as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail available to the customs authority in the Member State of destination, in accordance with any provisions defined by mutual agreement with this authority.

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*Status: Point in time view as at 31/12/2020.*

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## Article 42

### Use of Union transit procedure

1 Where the Union transit procedure applies, Articles 25 and 29 to 45 shall not preclude the use of the procedure laid down in Articles 188, 189 and 190 of Delegated Regulation (EU) 2015/2446 and Articles 291 to 312 and Annex 72-04 point 19 of Implementing Regulation (EU) 2015/2447, Articles 33(4) and 41 of this Regulation shall apply nonetheless.

2 In the cases referred to in paragraph 1, a reference to the MRN of the transit declaration shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the CIM consignment note is made out.

3 In addition, sheet 2 of the CIM consignment note shall be authenticated by the railway undertaking competent for the last railway station involved in the Union transit operation. This undertaking shall authenticate the document after ascertaining that transport of the goods is covered by the Union transit declaration.

## Article 43

### Authorised consignor

Where presentation of the CIM consignment note as a transit declaration and of the goods at the customs office of departure is not required in respect of the goods which are to be placed by an authorised consignor under the paper-based Union transit procedure for goods carried by rail, the customs office of departure shall take necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the code 'T1', 'T2' or 'T2F' accordingly.

## Article 44

### Authorised consignee

Where the goods arrive at the place of an authorised consignee as referred to in Article 233(4)(b) of the Code, the customs authorities may provide that, by way of derogation from Article 315 of Implementing Regulation (EU) 2015/2447, sheets 2 and 3 of the CIM consignment note shall be delivered directly by the authorised railway undertaking or by the transport undertaking to the customs office of destination.

## Article 45

### Use of other paper-based Union transit procedure for goods carried by rail

Provided that the implementation of the Union measures applying to goods placed under the Union transit procedure is guaranteed:

- (a) Member States have the right to continue applying other paper-based Union transit procedures for goods carried by rail already established by bi-lateral or multilateral arrangements between themselves; and

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- (b) each Member State has the right to continue applying other paper-based Union transit procedures for goods carried by rail for the goods not required to be moved to the territory of another Member State.

#### *Article 46*

### **A manifest as a transit declaration for the use of the paper-based Union transit procedure for goods carried by air**

1 An airline company may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

2 The authorisation referred to in Article 26 shall indicate the form of the manifest and the airports of departure and destination for Union transit operations. The airline company authorised in accordance with Article 26 shall send an authenticated copy of that authorisation to the competent customs authorities of each of the airports concerned.

3 Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

#### *Article 47*

### **Formalities to be carried out by the airline company**

- 1 The airline company shall enter the following information into a manifest:
- a the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
  - b the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
  - c the name of the airline company transporting the goods;
  - d the flight number;
  - e the date of the flight;
  - f the airport of departure and the airport of destination.

2 In addition to information requested in paragraph 1 the airline company shall for each consignment enter into that manifest the following information:

- a the number of the air waybill;
- b the number of packages;
- c the trade description of the goods including all the details necessary for their identification;
- d the gross mass.

3 Where goods are grouped, their description in the manifest shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In that case the air waybills for consignments on the manifest shall contain the trade description of the goods including all the details necessary for their identification. These air waybills shall be attached to the manifest.

4 The airline company shall date and sign the manifest.

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5 At least two copies of the manifest shall be presented to the competent customs authorities at the airport of departure, which shall retain one copy.

6 A copy of the manifest shall be presented to the competent customs authorities at the airport of destination.

#### *Article 48*

### **Verification of a list of manifests used as a paper-based transit declaration for goods carried by air**

1 Once a month, the competent customs authorities at each airport of destination shall authenticate a list of manifests drawn up by the airline companies which were presented to those authorities during the previous month and shall transmit it to the customs authorities at each airport of departure.

2 That list shall include the following information for each manifest:

- a the number of the manifest;
- b the code identifying the manifest as a transit declaration in accordance with Article 47(1)(a) and (b);
- c the name of the airline company which transported the goods;
- d the flight number; and
- e the date of the flight.

3 The authorisation as referred to in Article 26 may also provide that the airline companies themselves may transmit the list referred to in paragraph 1 to the competent customs authorities of each airport of departure.

4 In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the airport of destination shall inform the competent customs authorities of the airport of departure and the competent customs authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

#### *Article 49*

### **A manifest as a transit declaration for the use of the paper-based transit procedure for goods carried by sea**

1 A shipping company authorised in accordance with Article 26 shall use the goods manifest as a transit declaration in the form set out in the authorisation.

2 The authorisation shall indicate the ports of departure and destination for the Union transit operations. The shipping company authorised in accordance with Article 26 shall send an authenticated copy of the authorisation to the customs authorities of each of the ports concerned.

3 Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

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## Article 50

### **Formalities to be carried out by the shipping company**

- 1 The shipping company shall enter the following information into a manifest:
  - a the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
  - b the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
  - c the name and full address of the shipping company transporting the goods;
  - d the identity of the vessel;
  - e the port of departure;
  - f the port of destination;
  - g the date of the maritime transport operation.
- 2 In addition to the information requested in paragraph 1, the shipping company shall for each consignment enter into that manifest the following information:
  - a the number of the bill of lading;
  - b the number, kind, markings and identification numbers of the packages;
  - c the trade description of the goods including all the details necessary for their identification;
  - d the gross mass;
  - e where appropriate, the identifying numbers of containers.
- 3 The shipping company shall date and sign the manifest.
- 4 At least two copies of the manifest shall be presented to the competent customs authorities at the port of departure, which shall retain one copy.
- 5 A copy of the manifest shall be presented to the competent customs authorities at the port of destination.

## Article 51

### **Verification of a list of manifests used as a paper-based transit declaration for goods carried by sea**

- 1 Once a month, the competent customs authorities at each port of destination shall authenticate a list of manifests drawn up by the shipping companies which were presented to those authorities during the previous month and shall transmit it to the competent customs authorities at each port of departure.
- 2 That list shall include the following information for each manifest:
  - a the number of the manifest;
  - b the code identifying the manifest as a transit declaration in accordance with Article 50(1)(a) and (b);
  - c the name of the shipping company which transported the goods; and
  - d the date of the maritime transport operation.

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3 The authorisation as referred to in Article 26 may also provide that the shipping companies themselves may transmit that list referred to in paragraph 1 to the competent customs authorities of each port of departure.

4 In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the port of destination shall inform the competent customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

#### *Article 52*

### **An electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by air**

1 The airline company shall transmit the manifest drawn up at the airport of departure to the airport of destination using an electronic system allowing for the exchange of information.

2 The airline company shall enter one of the following codes next to the relevant items in the manifest:

- a 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
- b 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
- c 'TD' for goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;
- d 'C' for Union goods not moving under a Union transit procedure;
- e 'X' for Union goods to be exported, not moving under a Union transit procedure.

3 The manifest shall also include the information referred to in Article 47(1)(c) to (f) and (2).

4 The Union transit procedure shall be deemed to be ended when the manifest transmitted by an electronic system allowing for the exchange of information is available to the competent customs authorities of the airport of destination and the goods have been presented to them.

5 The records kept by the airline company in accordance with Article 29(1)(b) shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the airport of destination shall transmit to the competent customs authorities at the airport of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6 The airline company shall notify the competent customs authorities of all offences and irregularities.

7 The competent customs authorities at the airport of destination shall notify the competent customs authorities at the airport of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

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### Article 53

#### **An electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea**

1 The shipping company shall transmit the manifest drawn up at the port of departure to the port of destination using an electronic system allowing for the exchange of information.

2 The shipping company may use a single manifest for all goods transported. In that case, it shall enter one of the following codes next to the relevant items in the manifest:

- a 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
- b 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
- c 'TD' for goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;
- d 'C' for Union goods not moving under a Union transit procedure;
- e 'X' for Union goods to be exported, not moving under a Union transit procedure.

3 The manifest shall also include the information provided for in Article 50(1)(c) to (g) and (2).

4 The Union transit procedure shall be deemed to be ended when the manifest transmitted by electronic system allowing for the exchange of information is available to the competent customs authorities of the port of destination and the goods are presented to them.

5 The records kept by the shipping company in accordance with Article 29(1)(b) shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the port of destination shall transmit to the competent customs authorities at the port of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6 The shipping company shall notify the competent customs authority of all offences and irregularities.

The competent customs authorities at the port of destination shall notify the competent customs authorities at the port of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

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## CHAPTER 7

### GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

#### *Article 54*

#### **Exit of goods**

Until the dates of deployment of the UCC AES 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 pertaining to the exit of goods out of the customs territory of the Union.

## CHAPTER 8

### FINAL PROVISIONS

#### *Article 55*

#### **Amendments to Delegated Regulation (EU) 2015/2446**

Delegated Regulation (EU) 2015/2446 is amended as follows:

(1) in Article 2, the following paragraphs are added:

3. By way of derogation from paragraph 1 of this Article, until the date of deployment of the first phase of the upgrading of the binding tariff information (“BTI”) system and the Surveillance 2 system referred to in the Annex to Implementing Decision 2014/255/EU, column 1a of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 2 to 5 to Commission Delegated Regulation (EU) 2016/341<sup>(2)</sup> shall apply.

By way of derogation from paragraph 1 of this Article, until the date of the upgrading of the AEO system referred to in the Annex to Implementing Decision 2014/255/EU, column 2 of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 6 and 7 to Delegated Regulation (EU) 2016/341 shall apply.

4. By way of derogation from paragraph 2 of this Article, for the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex B of this Regulation shall not apply.

For the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the exchange and storage of information required for declarations, notifications and proof of customs status shall be subject to the data requirements set out in Annex 9 to Delegated Regulation (EU) 2016/341.

Where the data requirements for the exchange and storage of information required for declarations, notifications and proof of customs status are not set out in Annex



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9 to Delegated Regulation (EU) 2016/341, Member States shall ensure that the respective data requirements are such as to warrant that the provisions governing those declarations, notifications and proof of customs status can be applied.

- 5           Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may decide that appropriate alternative data requirements to those laid down in Annex A of this Regulation are to apply in respect of the following applications and authorisations:
- a Applications and authorisations relating to the simplification for the determination of amounts being part of the customs value of the goods;
  - b Applications and authorisations relating to comprehensive guarantees;
  - c Applications and authorisations for deferred payment;
  - d Applications and authorisations for the operation of temporary storage facilities as referred to in Article 148 of the Code;
  - e Applications and authorisations for regular shipping services;
  - f Applications and authorisations for authorised issuer;
  - g Applications and authorisations for the status of authorised weigher of bananas;
  - h Applications and authorisations for self-assessment;
  - i Applications and authorisations for the status of authorised consignee for TIR operations;
  - j Applications and authorisations for the status of authorised consignor for Union transit;
  - k Applications and authorisations for the status of authorised consignee for Union transit;
  - l Applications and authorisations for the use of seals of a special type;
  - m Applications and authorisations for the use of a transit declaration with reduced dataset;
  - n Applications and authorisations for the use of an electronic transport document as customs declaration.

- 6           Where a Member State decides in accordance with paragraph 5 that alternative data requirements are to apply, it shall ensure that those alternative data requirements allow the Member State to verify that the conditions for granting the authorisation concerned are fulfilled, and that they include at least the following requirements:

- a The identification of the applicant/holder of the authorisation (data element 3/2 Applicant/Holder of the authorisation or decision identification or, where lacking a valid EORI number of the applicant, data element 3/1 Applicant/Holder of the authorisation or decision);
- b The type of application or authorisation (data element 1/1 Application/Decision code type);
- c The use of the authorisation in one or more Member States (data element 1/4 Geographical validity — Union), where applicable.

- 7           Until the date of deployment of the UCC Customs Decisions system, customs authorities may allow that the data requirements for applications and authorisations set out in Annex 12 to Delegated Regulation (EU) 2016/341 shall apply instead of the data requirements laid down in Annex A to this Regulation for the following procedures:

- a Applications and authorisations for the use of simplified declaration;

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- b Applications and authorisations for centralised clearance;
- c Applications and authorisations for entry of data in the declarant's records;
- d Applications and authorisations for the use of inward processing;
- e Applications and authorisations for the use of outward processing;
- f Applications and authorisations for the use of end use;
- g Applications and authorisations for the use of temporary admission;
- h Applications and authorisations for the operation of storage facilities for customs warehousing;

8 Notwithstanding paragraph 7, until the dates of deployment of the UCC Automated Export System (AES) or of the upgrading of the National Import Systems, where an application for an authorisation is based on a customs declaration in accordance with Article 163(1) of this Regulation, the customs declaration shall also contain the following data:

- a Data requirements common to all procedures:
  - Nature of the processing or use of the goods;
  - Technical descriptions of the goods and/or processed products and means of identifying them;
  - Estimated period for discharge;
  - Proposed office of discharge (not for end-use); and
  - Place of processing or use.
- b Specific data requirements for inward processing:
  - Codes of economic conditions referred to in the Appendix to Annex 12 of Delegated Regulation (EU) 2016/341;
  - Estimated rate of yield or method by which that rate is to be determined; and
  - Whether the calculation of the amount of import duty should be made in accordance with Article 86(3) of the Code (indicate 'yes' or 'no').;

(2) in Article 3, the following paragraphs are added:

By way of derogation from the first paragraph, until the date of the upgrading of the EORI system provided for in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex 12-01 shall not apply.

Until the date of the upgrading of the EORI system, Member States shall collect and store the following data as set out in Annex 9, Appendix E to Delegated Regulation (EU) 2016/341, which shall constitute the EORI record:

- (a) data listed in points 1 to 4 of Annex 9, Appendix E to Delegated Regulation (EU) 2016/341;
- (b) where required by national systems, the data listed in points 5 to 12 of the Annex 9, Appendix E to Delegated Regulation (EU) 2016/341.

Member States shall upload the data collected in accordance with the third paragraph of this Article on a regular basis to the EORI system.

By way of derogation from the second and third paragraph of this Article, it shall be optional for Member States to collect the data element listed in Title I, Chapter 3, Point 4 to Annex 12-01. Where that element is collected by Member States, it shall

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be uploaded to the EORI system as soon as possible after the upgrading of that system.;

- (3) in Article 104, the following paragraphs are added:
3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraph 2 of this Article shall not apply and the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments;
4. Until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the lodging of an entry summary declaration shall be waived in respect of goods in a consignment, the intrinsic value of which does not exceed EUR 22, provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator.;
- (4) in Article 106, the following paragraph is added:
3. By way of derogation from paragraphs 1 and 2 of this Article, until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the entry summary declaration shall be lodged within the following time-limits:
- a for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft; and
  - b for flights with a duration of four hours or more, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.;
- (5) in Article 112, the following paragraph is added:
3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 and 2 of this Article shall not apply.;
- (6) in Article 113, the following paragraph is added:
4. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 to 3 of this Article shall not apply.;
- (7) the following Article 122a is inserted:

#### *Article 122a*

#### **RSS information and communications system(Article 155(2) of the Code)**

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the Commission and the customs authorities of the Member States shall, using an electronic regular shipping services information and communication system, store and have access to the following information:
- a the data of the applications;
  - b the regular shipping service authorisations and, where applicable, their amendment or revocation;

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- c the names of the ports of call and the names of the vessels assigned to the service;
- d all other relevant information.

2 The customs authorities of the Member State to whom the application has been made shall notify the customs authorities of the other Member States concerned by the shipping service through the electronic regular shipping services information and communication system referred to in paragraph 1.

3 If the customs authorities notified refuse the application it shall be communicated through the electronic regular shipping service information and communication system referred to in paragraph 1.

4 The electronic regular shipping service information and communication system referred to in paragraph 1 shall be used to store the authorisation and to notify the customs authorities of the Member States concerned by the shipping service that the authorisation was issued.

5 Where an authorisation is revoked by the customs authority to whom the application has been made or at the request of the shipping company, that customs authority shall notify the revocation to the customs authorities of the Member States concerned by the shipping service using the electronic regular shipping services information and communication system referred to in paragraph 1.;

(8) in Article 124, the following paragraph is added:

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, the first paragraph of this Article shall not apply.;

(9) the following Article 124a is inserted:

*Article 124a*

**Proof of the customs status of Union goods by means of  
a ‘T2L’ or ‘T2LF’ document(Article 6(3)(a) of the Code)**

Until the deployment of the PoUS system referred to in the Annex to the Implementing Decision 2014/255/EU and when a paper ‘T2L’ or ‘T2LF’ document is used, the following applies:

- (a) The person concerned shall enter ‘T2L’ or ‘T2LF’ in the right-hand subdivision of box 1 of the form and ‘T2Lbis’ or ‘T2LFbis’ in the right-hand subdivision of box 1 of any continuation sheets used.
- (b) The customs authorities may authorise any persons to use loading lists which do not comply with all the requirements, where those persons:
  - are established in the Union;
  - regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
  - have not committed any serious or repeated offences against customs or tax legislation.
- (c) The authorisations referred to in point (b) shall be granted only where:

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- the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
  - the person concerned keeps records which enable the customs authorities to carry out effective controls.
- (d) A ‘T2L’ or ‘T2LF’ document shall be drawn up in a single original.
- (e) In case of endorsement by customs it shall comprise the following, which should, as far as possible, appear in box ‘C’. Office of departure’:
- in the case of ‘T2L’ or ‘T2LF’ documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
  - in the case of continuation sheets or loading lists, the number appearing on the ‘T2L’ or ‘T2LF’ document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.;

(10) in Article 126, the following paragraph is added:

3. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, in case of endorsement by customs the endorsement shall include the name and stamp of the competent customs office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.;

(11) the following Article 126a is inserted:

#### *Article 126a*

#### **Proof of the customs status of Union goods by production of a shipping company's manifest(Article 6(3)(a) of the Code)**

1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the shipping company's manifest shall include at least the following information:

- a the name and full address of the shipping company;
- b the name of the vessel;
- c the place and date of loading;
- d the place of unloading.

The manifest shall further include, for each consignment:

- e the reference for the bill of lading or other commercial document;
- f the number, description, marks and reference numbers of the packages;
- g the normal trade description of the goods including sufficient detail to permit their identification;
- h the gross mass in kilograms;
- i the container identification numbers, where applicable; and

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- j the following entries for the status of the goods:
- the letter ‘C’ (equivalent to ‘T2L’) for goods whose customs status of Union goods can be demonstrated,
  - the letter ‘F’ (equivalent to ‘T2LF’) for goods whose customs status of Union goods can be demonstrated, consigned to or originating in a part of the customs territory of the Union where the provisions of Directive 2006/112/EC do not apply,
  - the letter ‘N’ for all other goods.
- 2 In case of endorsement by customs the shipping company's manifest shall include the name and stamp of the competent customs office, the signature of an official at that office and the date of endorsement.;
- (12) Article 128 is amended as follows
- (a) the title is replaced by the following:
- Facilitation for issuing a means of proof by an authorised issuer
- (b) paragraph 2 is replaced by the following:
2. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of any Member State may authorise any person, established in the customs territory of the Union, who applies to be authorised to establish the customs status of Union goods by means of an invoice or a transport document relating to goods having the customs status of Union goods which value exceeds EUR 15 000, of a ‘T2L’ or a ‘T2LF’ document or of a shipping company's manifest, to use such documents without having to present them for endorsement to the competent customs office.
- (c) the following paragraphs are added:
3. The authorisations referred to in paragraphs 1 and 2 shall be issued by the competent customs office at the request of the person concerned.
- 4 The authorisation referred to in paragraph 2 shall be granted only where
- a the person concerned has not committed any serious or repeated offences against customs or tax legislation;
  - b the competent customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
  - c the person concerned keeps records which enable the customs authorities to carry out effective controls; and
  - d the person concerned regularly issues the proof of the customs status of Union goods, or whose competent customs authorities know that he can meet the legal obligations for the use of those proofs.
- 5 Where the person concerned has been granted the status of AEO in accordance with Article 38 of the Code, the conditions listed under paragraph 4(a) to (c) of this Article are deemed to be fulfilled.;
- (13) <sup>[X]</sup>the following Articles 128a to Article 128d are inserted in Subsection 3 (‘Proof of the customs status of Union goods issued by an authorised issuer’):

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### Article 128a

#### **Formalities when issuing a “T2L” or “T2LF” document, an invoice or transport document by an authorised issuer(Articles 6(2) and 6(3)(a) of the Code)**

- 1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer shall make a copy of each “T2L” or “T2LF” document issued. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least three years.
- 2 The authorisation referred to in Article 128(2) shall specify, in particular:
  - a the customs office assigned responsibility for pre-authenticating the “T2L” or “T2LF” forms used for drawing up the documents concerned, for the purposes of Article 128b(1);
  - b the manner in which the authorised issuer shall establish that the forms have been properly used;
  - c the excluded categories or movements of goods;
  - d the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable it to carry out any necessary controls before departure of the goods.
  - e that the front of the commercial documents concerned or box “C”. Office of departure' on the front of the forms used for the purposes of compiling the “T2L” or “T2LF” document and, where appropriate, the continuation sheets, shall be stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
    - (i) stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
    - (ii) stamped by the authorised issuer with a special stamp. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp have to be completed with the following information:
      - Coat of arms or any other signs or letter characterising the country;
      - Competent customs office;
      - Date;
      - Authorised issuer; and
      - Authorisation number.
  - f Not later than on consignment of the goods, the authorised issuer shall complete and sign the form. He shall also enter in box “D”. Control by “office of departure” of the “T2L” or “T2LF” document, or in a clearly identifiable space on the commercial document used, the name of the competent customs office, the date of completion of the document, and one of the following endorsements:
    - Expedidor autorizado
    - Godkendt afsender
    - Zugelassener Versender

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- Εγκεκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare
- Schválený odesílatel
- Volitatud kaubasaatja
- Atzītais nosūtītājs
- Įgaliotas siuntėjas
- Engedélyezett feladó
- Awtorizzat li jibgħat
- Upoważniony nadawca
- Pooblaščen pošiljatelj
- Schválený odosielateľ
- Одобрен изпращач
- Expeditor agreeat
- Ovlašteni pošiljatelj

#### *Article 128b*

#### **Facilitations for an authorised issuer(Article 6(3)(a) of the Code)**

- 1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer may be authorised not to sign “T2L” or “T2LF” documents or commercial documents used bearing the special stamp referred to in Article 128a(2)(e)(ii) which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised issuer has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all “T2L” or “T2LF” documents or commercial documents issued bearing the special stamp.
- 2 T2L or “T2LF” documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised issuer's signature one of the following endorsements:
  - Dispensa de firma
  - Fritaget for underskrift
  - Freistellung von der Unterschriftsleistung
  - Δεν απαιτείται υπογραφή
  - Signature waived
  - Dispense de signature
  - Dispensa dalla firma
  - Van ondertekening vrijgesteld
  - Dispensada a assinatura
  - Vapautettu allekirjoituksesta



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- Befriad från underskrift
- Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux mehtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa
- Oslobodenie od podpisu
- Освобожден от подпис
- Dispensă de semnătură
- Oslobodeno potpisa.

#### *Article 128c*

### **Authorisation to draw up the shipping company's manifest after departure(Article 153(2) of the Code)**

Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of the Member States may authorise shipping companies not to draw up the shipping company's manifest referred to in Article 199(2) of Implementing Regulation (EU) 2015/2447 serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

#### *Article 128d*

### **Conditions to be authorised to draw up the shipping company's manifest after departure(Articles 6(3)(a) and 153(2) of the Code)**

1 Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the authorisation not to draw up the shipping company's manifest serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination, shall be granted only to international shipping companies which fulfil the following conditions:

- a they are established in the Union;
- b they regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
- c they have not committed any serious or repeated offences against customs or tax legislation;
- d they use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union;
- e they operate a significant number of voyages between the Member States on recognised routes.

2 The authorisations referred to in paragraph 1 shall be granted only where:

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- a the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
- b the persons concerned keep records which enable the customs authorities to carry out effective controls.

3 Where the person concerned holds an AEO certificate referred to in Article 38(2)a of the Code, the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.

4 On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in Article 128c.

This authorisation shall be valid in the Member States concerned and shall apply only to transport operations between the ports to which it refers.

- 5 The simplification shall be operated as follows:
- a the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
  - b the shipping company shall enter in the manifest the information indicated in Article 126a;
  - c the manifest transmitted by electronic data exchange (data exchange manifest) shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest;
  - d the data exchange manifest shall be presented to the customs authorities at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest.

- 6 The following notifications shall be made:
- a the shipping company shall notify all offences and irregularities to the customs authorities;
  - b the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.;

(14) in Article 138, the following paragraph is added:

However, the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, the following shall apply:

- (a) point (f) of the first paragraph shall only apply where the goods in question also benefit from relief from other charges, and

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- (b) goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation in accordance with Article 141.;
- (15) in Article 141, the following paragraph is added:
5. Until the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.
- (16) in Article 144, the following paragraphs are added:
- Until the dates of the upgrading of the relevant National Import Systems necessary for the submission of presentation notifications, as referred to in the Annex to Implementing Decision 2014/255/EU, the customs declaration for release for free circulation of goods in postal consignments referred to in the first paragraph shall be considered to have been lodged and accepted by the act of their presentation to customs, provided the goods are accompanied by a CN22 declaration/or a CN23 declaration or both.
- In the cases referred to in the first subparagraph of Article 141, paragraph 2 and in paragraph 3 of that Article, the consignee shall be considered to be the declarant and, where applicable, the debtor. In the cases referred to in the second subparagraph of Article 141, paragraph 2 and in paragraph 4 of that Article, the consignor shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal operators shall be considered as the declarant, and, where applicable, as the debtor.;
- (17) in Article 146, the following paragraph is added:
4. Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU and without prejudice to Article 105(1) of the Code, customs authorities may allow for deadlines other than those specified in paragraphs 1 and 3 of this Article.;
- (18) in Article 181, the following paragraph is added:
5. Until the dates of deployment of the UCC Information Sheets (INF) for Special Procedures system referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from paragraph 1 of this Article, means other than electronic data processing techniques may be used.
- (19) in Article 184, the following paragraph is added:
- 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.

#### **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](#)

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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).

### Article 56

#### Dates of the upgrading or deployment of the electronic systems concerned

1 The Commission shall publish on its website a detailed overview of the dates of the upgrading or deployment of the electronic systems referred to in the Annex to Implementing Decision 2014/255/EU. The Commission shall keep that overview up to date.

F<sup>1</sup>2 .....

#### Textual Amendments

- F1** Deleted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.

### Article 57

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 May 2016.

F<sup>2</sup> ...

#### Textual Amendments

- F2** Words in *Signature* omitted (31.12.2020) by virtue of *The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715)*, regs. 1(2), **7(1)(a)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

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- (1) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).
- (2) 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 ([OJ L 69, 15.3.2016, p. 1](#));

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