

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

TITLE VII

SPECIAL PROCEDURES

CHAPTER 2

Transit

Section 2

Union transit

Article 233

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

- 1 The holder of the Union transit procedure shall be responsible for all of the following:
 - a presentation of the goods intact and the required information at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification;
 - b observance of the customs provisions relating to the procedure;
 - c unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred in respect of the goods.
- 2 The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.
- 3 A carrier or recipient of goods who accepts goods knowing that they are moving under the Union transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.
- 4 Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the end of that procedure:
 - a the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs;
 - b the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to end the procedure in accordance with Article 233(2);

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

- c the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure;
- d the use of a customs declaration with reduced data requirements to place goods under the Union transit procedure;
- e the use of an electronic transport document as customs declaration to place goods under the Union transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.

Article 234

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

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

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

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

Article 235

Delegation of power

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

Article 236

Conferral of implementing powers

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

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

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

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Section 2.