

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 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 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 12.