

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 2*

#### ***Placing goods under a customs procedure***

#### *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, 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 21.