

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 6

SPECIAL PROCEDURES

SECTION 2

Transit

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;
 - 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.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 26.