

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 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 32.