

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 36*

#### **Formalities at the customs office of destination**

1 Where the goods placed under the paper-based Union transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:

- a the goods;
- b sheets 2 and 3 of the CIM consignment note.

The customs office of destination shall return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping it and shall retain sheet 3 of the CIM consignment note.

2 The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination. That customs office shall stamp sheets 2 and 3 of the CIM consignment note and the supplementary copy of sheet 3 of the CIM consignment note presented by the authorised railway undertaking, and endorse them with one of the following indications:

- Cleared;
- Dédouané;
- Verzollt;
- Sdoganato;
- Vrijgemaakt;
- Toldbehandlet;
- Εκτελωνισμένο;
- Despachado de aduana;
- Desalfandegado;
- Tulliselvitetty;

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 36. (See end of Document for details)

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- Tullklarerat;
- Propuštěno;
- Lõpetatud;
- Nomuitots;
- Išleista;
- Vámkezelve;
- Mghoddija;
- Odprawiony;
- Ocarinjeno;
- Prepustené;
- Оформено; or
- Vãmuit.

That customs office shall, without delay, return sheets 2 and 3 of the CIM consignment note to the authorised railway undertaking after having stamped them and retain the supplementary copy of sheet 3 of the CIM consignment note.

3 The procedure referred to in paragraph 2 of this Article shall not apply to products subject to excise duties as defined in Article 1(1) of Council Directive 2008/118/EC<sup>(1)</sup> of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

4 In the case referred to in paragraph 2 of this Article, the competent customs authority of the Member State of destination may request an *a posteriori* verification of the endorsements made by the competent customs authority for the intermediate station on sheets 2 and 3 of the CIM consignment note.

5 Article 33(1), (2) and (3) shall apply to the use of the paper-based Union transit procedure for the goods carried by rail when the transport operation starts within the customs territory of the Union and is to end outside that territory.

The customs office competent for the border station through which the goods under the paper-based Union transit procedure for goods carried by rail leave the customs territory of the Union shall act as the customs office of destination. No formalities need to be carried out at the customs office of destination.

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- (1) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 36.