

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 38

Paper-based Union transit procedure for goods carried by rail where the transport starts and ends outside the customs territory of the Union

Where the paper-based Union transit procedure for goods carried by rail applies and the transport starts and is to end outside the customs territory of the Union, the customs offices which are to act as the customs office of departure and the customs office of destination shall be those referred to in Articles 33(5) and 36(5), respectively.

No formalities need to be carried out at the customs offices of departure or destination.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 38.