

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 41

Accounting offices of authorised railway undertakings and customs control

- 1 The authorised railway undertakings shall keep the records at their accounting offices and use the commonly agreed system implemented at those offices in order to investigate irregularities.
- 2 The customs authority of the Member State where the authorised railway undertaking is established shall have access to the data in the accounting office of that undertaking.
- 3 For the purposes of the customs control, the authorised railway undertaking shall, in the country of destination, make all the CIM consignment notes used as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail available to the customs authority in the Member State of destination, in accordance with any provisions defined by mutual agreement with this authority.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 41.