

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 53

An electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea

1 The shipping company shall transmit the manifest drawn up at the port of departure to the port of destination using an electronic system allowing for the exchange of information.

2 The shipping company may use a single manifest for all goods transported. In that case, it shall enter one of the following codes next to the relevant items in the manifest:

- a 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
- b 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
- c 'TD' for goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;
- d 'C' for Union goods not moving under a Union transit procedure;
- e 'X' for Union goods to be exported, not moving under a Union transit procedure.

3 The manifest shall also include the information provided for in Article 50(1)(c) to (g) and (2).

4 The Union transit procedure shall be deemed to be ended when the manifest transmitted by electronic system allowing for the exchange of information is available to the competent customs authorities of the port of destination and the goods are presented to them.

5 The records kept by the shipping company in accordance with Article 29(1)(b) shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the port of destination shall transmit to the competent customs authorities at the port of departure, for verification,

Changes to legislation: There are currently no known outstanding effects for the Commission
Delegated Regulation (EU) 2016/341, Article 53. (See end of Document for details)

the relevant details of manifests received by an electronic system allowing for the exchange of information.

6 The shipping company shall notify the competent customs authority of all offences and irregularities.

The competent customs authorities at the port of destination shall notify the competent customs authorities at the port of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Article 53.