

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 5

CUSTOMS STATUS AND PLACING GOODS UNDER A CUSTOMS PROCEDURE

SECTION 1

Customs status of goods

Article 12

Proof of the customs status of Union goods for goods covered by a simplified Union transit procedure

Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, where the paper-based Union transit procedure for goods carried by air or sea is used in accordance with Article 24(1) of this Regulation, the proof of the customs status of Union goods shall be provided by entering the letter ‘C’ (equivalent to ‘T2L’) alongside the relevant items on the manifest.

Article 13

Forms for proof of the customs status of Union goods

1 Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the exchange and storage of information relating to the proof of the customs status of Union goods.

2 Where means other than electronic data processing techniques are used for proving the customs status of Union goods, a ‘T2L’ or ‘T2LF’ document shall be provided using the form Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

3 Where necessary, that form shall be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 set out in Title IV of Annex B-01 of Delegated Regulation (EU) 2015/2446.

4 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall allow the use of loading lists drawn up using the form set out in Part II, Chapter III of Annex 72-04 to Implementing Regulation (EU) 2015/2447 instead of continuation sheets as the descriptive part of a ‘T2L’ or ‘T2LF’ document.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, SECTION 1. (See end of Document for details)

5 Where electronic data processing techniques are used by the customs authorities to produce the ‘T2L’ or ‘T2LF’ document and it does not allow the use of continuation sheets, the form set out in paragraph 2 of this Article shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

[^{X16} Where an authorised issuer uses the special stamp referred to in Article 128a(2)(e) (ii) of Delegated Regulation (EU) 2015/2446, that stamp shall be approved by the customs authorities and correspond to the specimen set out in Chapter II of Part II of Annex 72-04 to Delegated Regulation (EU) 2015/2446. Section 23 and 23.1 of Annex 72-04 to Implementing Regulation (EU) 2015/2447 shall apply.]

Editorial Information

- X1** Substituted by Corrigendum to 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 (Official Journal of the European Union L 69 of 15 March 2016).

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There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, SECTION 1.