

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 2

Placing goods under a customs procedure

Article 14

Means for the exchange of data

Until the dates of the upgrading of the National Import Systems 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 lodging of customs declarations for placing goods under the following customs procedures:

- (a) release for free circulation;
- (b) customs warehousing;
- (c) temporary admission;
- (d) end-use;
- (e) inward processing.

Article 15

Forms for customs declarations

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where means other than electronic processing techniques are used for the customs procedures listed in Article 14, the customs declarations shall be lodged using the forms provided for in Annex 9, Appendices B1-D1, as appropriate.

Article 16

Forms for simplified customs declarations

1 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a simplified customs declaration as

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referred to in Article 166 of the Code is lodged using means other than electronic data-processing techniques for a procedure referred to in Article 14 of this Regulation, this shall be done using the relevant forms provided for in Annex 9, Appendices B1 to B5.

2 Until the dates of the upgrading of the systems referred to in paragraph 1, where a person has been granted an authorisation for the regular use of a simplified declaration as referred to in Article 166(2) of the Code relating to a procedure referred to in Article 14 of this Regulation, the customs authorities may accept a commercial or administrative document as a simplified declaration provided that that document contains at least the particulars necessary for the identification of the goods and is accompanied by an application for the goods to be placed under the relevant customs procedure.

Article 17

Lodging a customs declaration prior to the presentation of the goods

Until the respective dates of deployment of the UCC Automated Export System (AES) and the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a customs declaration is lodged prior to the presentation of the goods pursuant to Article 171 of the Code, the customs authorities may allow the use of means other than electronic data processing techniques, for the lodging of the notification of presentation.

Article 18

Means of exchange of information for centralised clearance

1 Until the respective dates of deployment of the UCC Centralised Clearance for Import system (CCI) and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities involved in a centralised clearance authorisation shall cooperate to set out arrangements to ensure compliance with Article 179(4) and (5) of the Code.

2 Customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange of information between customs authorities and between customs authorities and holders of authorisations for centralised clearance.

Article 19

Storage of information

1 Member States shall provide to the Commission the list of centralised clearance applications and authorisations, which the latter shall then store in the relevant group in the Communication and Information Resource Centre for Administrations, Businesses and Citizens (CIRCABC).

2 Member States shall keep the list referred to in paragraph 1 up to date.

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Article 20

Rejection of an application for centralised clearance

Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authority competent to take a decision may reject applications for centralised clearance where the authorisation would create a disproportionate administrative burden.

Article 21

Entry in the declarant's records

1 Until the respective dates of the upgrading of the National Import Systems and the deployment of the AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for the use of means other than electronic data-processing techniques to be used for the lodging of the notification of presentation, except where the obligation to present the goods to customs is waived in accordance with Article 182(3) of the Code.

2 Until the date of deployment of the AES, as referred to in the Annex to Implementing Decision 2014/255/EU, for placing the goods under the export procedure or re-export, customs authorities may allow the notification of presentation to be replaced by a declaration, including a simplified declaration.

Changes to legislation:

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