

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 24

General provisions

1 Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, the paper-based Union transit procedure for goods carried by rail, air or sea as referred to in Articles 25, 26 and 29 to 51 of this Regulation shall apply.

2 Until 1 May 2018, the Union transit procedures based on an electronic manifest for goods carried by air or sea as referred to in Articles 27, 28, 29, 52 and 53 of this Regulation shall apply to those economic operators who have not yet upgraded the systems necessary for the application of Article 233(4)(e) of the Code.

Until that date, the procedures referred to in Articles 27, 28, 29, 52 and 53 shall be considered equivalent to the procedure laid down in Article 233(4)(e) of the Code and no guarantee shall be required in accordance with Article 89(8)(d) of the Code.

Article 25

Authorisation for the use of the paper-based Union transit procedure for goods carried by rail

1 The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall be granted to applicants fulfilling the following conditions:

- a the applicant is a railway undertaking;
- b the applicant is established in the customs territory of the Union;
- c the applicant regularly uses the Union transit procedure or the competent customs authority knows that he can meet the obligations under the procedure; and
- d the applicant has not committed any serious or repeated offences against customs or tax legislation.

2 The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall apply in all Member States.

Article 26

Authorisations for the use of the paper-based transit Union procedures for goods carried by air or sea

- 1 The authorisation for the use of the paper-based Union transit procedures for goods carried by air or sea shall be granted to applicants fulfilling the following conditions:
 - a in case of the paper-based Union transit procedure for goods carried by air, the applicant is an airline company;
 - b in case of the paper-based Union transit procedure for goods carried by sea, the applicant is a shipping company;
 - c the applicant is established in the customs territory of the Union;
 - d the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
 - e the applicant has not committed any serious or repeated offences against customs or tax legislation.
- 2 The authorisation for the use of the paper-based transit Union procedures for goods carried by air or sea shall apply in the Member States specified in the authorisation.

Article 27

Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air

- 1 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall be granted to applicants fulfilling the following conditions:
 - a the applicant is an airline company operating a significant number of flights between Union airports;
 - b the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;
 - c the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
 - d the applicant has not committed any serious or repeated offences against customs or tax legislation.
- 2 On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the airports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

- 3 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall apply to Union transit operations between the airports specified in the authorisation.

Article 28

Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea

1 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall be granted to applicants fulfilling the following conditions:

- a the applicant is a shipping company operating a significant number of voyages between Union ports;
- b the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;
- c the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
- d the applicant has not committed any serious or repeated offences against customs or tax legislation

2 On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the ports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

3 The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall apply only to Union transit operations between the ports specified in the authorisation.

Article 29

Provisions relating to authorisations for the use of the paper-based Union transit procedures for goods carried by rail, air or sea and for the use of the Union transit procedures based on an electronic manifest for goods carried by air or sea

1 An authorisation referred to in Articles 25, 26, 27 and 28 shall only be granted provided that:

- a the competent customs authority considers that it will be able to supervise the use of the Union transit procedure and to carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
- b the applicant keeps records which enable the competent customs authorities to carry out effective controls.

2 Where the applicant holds an AEO authorisation referred to in Article 38(2)(a) of the Code, the requirements set out in Articles 25(1)(d), 26(1)(e), 27(1)(d), 28(1)(d), and paragraph 1 of this Article shall be deemed to be met.

Article 30

CIM consignment note as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail

Provided it is used for transport operations that are carried out by authorised railway undertakings in cooperation with each other, the CIM consignment note shall be regarded as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail.

Article 31

Holder of the paper-based Union transit procedure for goods carried by rail and his obligations

1 The holder of the paper-based Union transit procedure for goods carried by rail shall be one of the following:

- a an authorised railway undertaking which is established in a Member State and which accepts goods for carriage under cover of a CIM consignment note as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail, and which fills in box 58b of the CIM consignment note by ticking the box 'yes' and by entering its UIC code; or
- b when the transport operation starts outside the customs territory of the Union and the goods enter that customs territory, any other authorised railway undertaking which is established in a Member State and on whose behalf the box 58b is filled in by a railway undertaking of a third country.

2 The holder of that procedure renders himself responsible for the implicit statement that the successive or substitute railway undertakings involved in the use of the paper-based Union transit operation also meet the requirements of the paper-based Union transit procedure for goods carried by rail.

Article 32

Obligations of the authorised railway undertaking

1 The goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved shall declare themselves jointly liable to the customs authority for any potential customs debt.

2 Notwithstanding the holder of the procedure's obligations, as referred to in Article 233(1) and (2) of the Code, other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note shall also be responsible for the proper application of the use of the paper-based Union transit procedure for goods carried by rail.

3 The railway undertakings in cooperation with each other shall operate a commonly-agreed system to check and investigate irregularities of their movement of goods, and be responsible for the following:

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- a for the separate settlement of transport costs on the basis of information to be held available for each Union transit operation for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each Member State;
- b for the breakdown of transport costs for each Member State whose territory the goods enter during the use of Union transit operation for goods carried by rail; and
- c for the payment of the respective share of the costs incurred by each of the cooperating authorised railway undertakings.

Article 33

Formalities at the customs office of departure

1 Where the goods are placed under the paper-based Union transit procedure for goods carried by rail and the Union transit operation starts and is to end within the customs territory of the Union, the goods and the CIM consignment note shall be presented at the customs office of departure.

2 The customs office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- a the code 'T1', where goods move under the external Union transit procedure in accordance with Articles 226(1) and 226(2) of the Code;
- b the code 'T2', where goods, move under the internal Union transit procedure in accordance with Article 227(1) of the Code; or
- c the code 'T2F', in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446.

The codes 'T2' and 'T2F' shall be authenticated by the stamp of the customs office of departure.

3 All copies of the CIM consignment note shall be returned to the person concerned.

4 The authorised railway undertaking shall ensure that the goods transported under the paper-based Union transit procedure for goods carried by rail are identified by labels bearing a pictogram, a specimen of which is shown in Annex 10. The labels shall be affixed to or directly printed on the CIM consignment note and to the relevant railway wagon in the case of a full load, or, in other cases, to the individual package or packages. The labels may be replaced by a stamp reproducing the pictogram shown in Annex 10.

5 Where the transport operation starts outside the customs territory of the Union and is to end within that territory, the customs office competent for the border station through which the goods enter the customs territory of the Union shall act as the customs office of departure.

No formalities need be carried out at the customs office of departure.

Article 34

Loading lists

1 In case of a CIM consignment note containing more than one wagon or container, loading lists, provided in the form set out in Annex 11, may be used.

2 The loading lists shall include the wagon number to which the CIM consignment notes refers, or, where appropriate, the container number containing the goods.

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3 In the case of transport operations starting within the customs territory of the Union comprising both goods moving under the external Union transit procedure and goods moving under the internal Union transit procedure, separate loading lists shall be made out.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the CIM consignment note.

4 The loading lists accompanying the CIM consignment note shall form an integral part thereof and shall have the same legal effects.

5 The original of the loading lists shall be authenticated by the stamp of the station of dispatch.

Article 35

Formalities at the customs office of transit

Where the paper-based Union transit procedure for goods carried by rail applies, no formalities need to be carried out at the customs office of transit.

Article 36

Formalities at the customs office of destination

1 Where the goods placed under the paper-based Union transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:

- a the goods;
- b sheets 2 and 3 of the CIM consignment note.

The customs office of destination shall return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping it and shall retain sheet 3 of the CIM consignment note.

2 The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination. That customs office shall stamp sheets 2 and 3 of the CIM consignment note and the supplementary copy of sheet 3 of the CIM consignment note presented by the authorised railway undertaking, and endorse them with one of the following indications:

- Cleared;
- Dédouané;
- Verzollt;
- Sdoganato;
- Vrijgemaakt;
- Toldbehandlet;
- Εκτελωνισμένο;
- Despachado de aduana;

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- Desalfandegado;
- Tulliselvitetty;
- Tullklarerat;
- Propuštěno;
- Lõpetatud;
- Nomuitots;
- Išleista;
- Vámkezelve;
- Mghoddija;
- Odprawiony;
- Ocarinjeno;
- Prepustené;
- Оформиено; or
- Vãmuit.

That customs office shall, without delay, return sheets 2 and 3 of the CIM consignment note to the authorised railway undertaking after having stamped them and retain the supplementary copy of sheet 3 of the CIM consignment note.

3 The procedure referred to in paragraph 2 of this Article shall not apply to products subject to excise duties as defined in Article 1(1) of Council Directive 2008/118/EC⁽¹⁾ of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

4 In the case referred to in paragraph 2 of this Article, the competent customs authority of the Member State of destination may request an *a posteriori* verification of the endorsements made by the competent customs authority for the intermediate station on sheets 2 and 3 of the CIM consignment note.

5 Article 33(1), (2) and (3) shall apply to the use of the paper-based Union transit procedure for the goods carried by rail when the transport operation starts within the customs territory of the Union and is to end outside that territory.

The customs office competent for the border station through which the goods under the paper-based Union transit procedure for goods carried by rail leave the customs territory of the Union shall act as the customs office of destination. No formalities need to be carried out at the customs office of destination.

Article 37

Modification of the contract of carriage

Where the contract of carriage is modified so that:

- (a) a transport operation which was to end outside the customs territory of the Union ends within it, or
- (b) a transport operation which was to end within the customs territory of the Union ends outside it,

the authorised railway undertakings shall not perform the modified contract without the prior agreement of the customs office of departure.

In all other cases, the authorised railway undertakings may perform the modified contract; it shall inform the customs office of departure of the modification made without delay.

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.

Article 39

Internal transit procedure

1 Where the provisions of the Convention on a common transit procedure apply and the Union goods are transported through one or more common transit countries, the goods shall be placed under the internal Union transit procedure for the whole of the journey from the station of departure in the customs territory of the Union to the station of destination in the customs territory of the Union, in accordance with arrangements determined by each Member State, without presentation of the CIM consignment note and of the goods at the customs office of departure, and without affixing or printing the labels referred to in Article 33(4).

No formalities need to be carried out at the customs office of destination.

2 When Union goods are transported by rail from a point in a Member State to a point in another Member State through one or more territories of a third country other than a common transit country, the internal Union transit procedure shall apply. In this case the provisions of paragraph 1 shall apply *mutatis mutandis*.

3 In the case referred to in paragraph 2 of this Article, the paper-based Union transit procedure for goods carried by rail shall be suspended in the territory of a third country.

Article 40

External transit procedure

In the cases referred to in Articles 33(5) and 38, the goods are placed under the external Union transit procedure unless the customs status of Union goods is established in accordance with Articles 153, 154 and 155 of the Code.

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.

Article 42

Use of Union transit procedure

1 Where the Union transit procedure applies, Articles 25 and 29 to 45 shall not preclude the use of the procedure laid down in Articles 188, 189 and 190 of Delegated Regulation (EU) 2015/2446 and Articles 291 to 312 and Annex 72-04 point 19 of Implementing Regulation (EU) 2015/2447, Articles 33(4) and 41 of this Regulation shall apply nonetheless.

2 In the cases referred to in paragraph 1, a reference to the MRN of the transit declaration shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the CIM consignment note is made out.

3 In addition, sheet 2 of the CIM consignment note shall be authenticated by the railway undertaking competent for the last railway station involved in the Union transit operation. This undertaking shall authenticate the document after ascertaining that transport of the goods is covered by the Union transit declaration.

Article 43

Authorised consignor

Where presentation of the CIM consignment note as a transit declaration and of the goods at the customs office of departure is not required in respect of the goods which are to be placed by an authorised consignor under the paper-based Union transit procedure for goods carried by rail, the customs office of departure shall take necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the code 'T1', 'T2' or 'T2F' accordingly.

Article 44

Authorised consignee

Where the goods arrive at the place of an authorised consignee as referred to in Article 233(4)(b) of the Code, the customs authorities may provide that, by way of derogation from Article 315 of Implementing Regulation (EU) 2015/2447, sheets 2 and 3 of the CIM consignment note shall be delivered directly by the authorised railway undertaking or by the transport undertaking to the customs office of destination.

Article 45

Use of other paper-based Union transit procedure for goods carried by rail

Provided that the implementation of the Union measures applying to goods placed under the Union transit procedure is guaranteed:

- (a) Member States have the right to continue applying other paper-based Union transit procedures for goods carried by rail already established by bi-lateral or multilateral arrangements between themselves; and
- (b) each Member State has the right to continue applying other paper-based Union transit procedures for goods carried by rail for the goods not required to be moved to the territory of another Member State.

Article 46

A manifest as a transit declaration for the use of the paper-based Union transit procedure for goods carried by air

1 An airline company may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

2 The authorisation referred to in Article 26 shall indicate the form of the manifest and the airports of departure and destination for Union transit operations. The airline company authorised in accordance with Article 26 shall send an authenticated copy of that authorisation to the competent customs authorities of each of the airports concerned.

3 Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

Article 47

Formalities to be carried out by the airline company

- 1 The airline company shall enter the following information into a manifest:
 - a the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;

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- b the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
- c the name of the airline company transporting the goods;
- d the flight number;
- e the date of the flight;
- f the airport of departure and the airport of destination.

2 In addition to information requested in paragraph 1 the airline company shall for each consignment enter into that manifest the following information:

- a the number of the air waybill;
- b the number of packages;
- c the trade description of the goods including all the details necessary for their identification;
- d the gross mass.

3 Where goods are grouped, their description in the manifest shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In that case the air waybills for consignments on the manifest shall contain the trade description of the goods including all the details necessary for their identification. These air waybills shall be attached to the manifest.

4 The airline company shall date and sign the manifest.

5 At least two copies of the manifest shall be presented to the competent customs authorities at the airport of departure, which shall retain one copy.

6 A copy of the manifest shall be presented to the competent customs authorities at the airport of destination.

Article 48

Verification of a list of manifests used as a paper-based transit declaration for goods carried by air

1 Once a month, the competent customs authorities at each airport of destination shall authenticate a list of manifests drawn up by the airline companies which were presented to those authorities during the previous month and shall transmit it to the customs authorities at each airport of departure.

2 That list shall include the following information for each manifest:

- a the number of the manifest;
- b the code identifying the manifest as a transit declaration in accordance with Article 47(1)(a) and (b);
- c the name of the airline company which transported the goods;
- d the flight number; and
- e the date of the flight.

3 The authorisation as referred to in Article 26 may also provide that the airline companies themselves may transmit the list referred to in paragraph 1 to the competent customs authorities of each airport of departure.

4 In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the airport of destination shall inform the competent customs authorities of the airport of departure and the competent customs

authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 49

A manifest as a transit declaration for the use of the paper-based transit procedure for goods carried by sea

- 1 A shipping company authorised in accordance with Article 26 shall use the goods manifest as a transit declaration in the form set out in the authorisation.
- 2 The authorisation shall indicate the ports of departure and destination for the Union transit operations. The shipping company authorised in accordance with Article 26 shall send an authenticated copy of the authorisation to the customs authorities of each of the ports concerned.
- 3 Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

Article 50

Formalities to be carried out by the shipping company

- 1 The shipping company shall enter the following information into a manifest:
 - a the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;
 - b the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;
 - c the name and full address of the shipping company transporting the goods;
 - d the identity of the vessel;
 - e the port of departure;
 - f the port of destination;
 - g the date of the maritime transport operation.
- 2 In addition to the information requested in paragraph 1, the shipping company shall for each consignment enter into that manifest the following information:
 - a the number of the bill of lading;
 - b the number, kind, markings and identification numbers of the packages;
 - c the trade description of the goods including all the details necessary for their identification;
 - d the gross mass;
 - e where appropriate, the identifying numbers of containers.
- 3 The shipping company shall date and sign the manifest.
- 4 At least two copies of the manifest shall be presented to the competent customs authorities at the port of departure, which shall retain one copy.
- 5 A copy of the manifest shall be presented to the competent customs authorities at the port of destination.

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Article 51

Verification of a list of manifests used as a paper-based transit declaration for goods carried by sea

- 1 Once a month, the competent customs authorities at each port of destination shall authenticate a list of manifests drawn up by the shipping companies which were presented to those authorities during the previous month and shall transmit it to the competent customs authorities at each port of departure.
- 2 That list shall include the following information for each manifest:
 - a the number of the manifest;
 - b the code identifying the manifest as a transit declaration in accordance with Article 50(1)(a) and (b);
 - c the name of the shipping company which transported the goods; and
 - d the date of the maritime transport operation.
- 3 The authorisation as referred to in Article 26 may also provide that the shipping companies themselves may transmit that list referred to in paragraph 1 to the competent customs authorities of each port of departure.
- 4 In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the port of destination shall inform the competent customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Article 52

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

- 1 The airline company shall transmit the manifest drawn up at the airport of departure to the airport of destination using an electronic system allowing for the exchange of information.
- 2 The airline company 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 airline company shall also enter the code 'TD' in the corresponding airway bill 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 referred to in Article 47(1)(c) to (f) and (2).

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

5 The records kept by the airline 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 airport of destination shall transmit to the competent customs authorities at the airport of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6 The airline company shall notify the competent customs authorities of all offences and irregularities.

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

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,

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.

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- (1) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).