

## **FALLBACK RULES**

This Annex describes specific rules for the use of the fallback procedure under Articles 787(2) and 842b(3) CCIP where

- the customs authorities' system is not functioning
- the economic operator's system is not functioning
- the network between the economic operator and the customs authorities is not functioning
- the network between customs authorities is not functioning.

### **1. FALLBACK AT THE CUSTOMS OFFICE OF EXPORT**

#### **1.1. UNAVAILABILITY OF THE CUSTOMS AUTHORITIES' SYSTEM**

The export declaration used should be recognisable by all parties involved in the export operation.

For this reason the documentation is limited to the use of

- the Export/Security SAD (ESS) (Annexes 45k/45l CCIP<sup>1</sup>),
- the SAD, complemented with the Security and Safety Document (SSD) where the export declaration should contain safety and security data (Annexes 45i/45j CCIP)<sup>2</sup>

The export declaration, irrespective of the document used, should be completed and three copies produced to the customs office of export in accordance with Annexes 37, 30A, 45k/45l and 45i/45j CCIP.

The properly completed declaration should be registered at the customs office of export using a numbering system different from ECS in box A. Where the SAD is lodged together with the SSD the same number should be assigned to both documents.

The fallback procedure should be indicated on the copies of the declaration with the following information, as shown below, in box 31:

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<sup>1</sup> Regulation (EC) No 414/2009, OJ No L 125, p.6

<sup>2</sup> Regulation (EC) No 414/2009, OJ No L 125, p. 6

**ECS FALLBACK PROCEDURE**  
*NO DATA AVAILABLE IN THE SYSTEM*  
*INITIATED ON \_\_\_\_\_*  
*(Date/hour)*

**ANNEX 1**

The fallback procedure should be indicated on the copies of the declaration with the following stamp (dimensions: 26 x 59 mm), as shown below, in box A underneath the registration number:

Where the decision to revert to a paper procedure is taken all declarations that were lodged electronically but have not been processed due to the failure of the system should be cancelled. At the office of exit movements with paper export declarations should be terminated according to the provisions governing the use of the SAD.

### **1.2. Unavailability of the economic operator's system and/or network**

The economic operator should contact the competent customs authority to obtain approval to revert to the fallback procedure according to Article 787(4) CCIP. The economic operator should announce the reason for and the starting time of the fallback procedure.

Once the competent customs authority has approved the fallback procedure, the provisions explained under point 1.1 should apply. The economic operator should inform the customs authorities when his system and/or the network is available again.

The customs office of export may decide to insert the data of the declaration lodged on paper by the trader manually in the ECS system. In this case the EAD will be printed and the operation will become an ECS operation.

### **1.3. Action at the customs office of exit**

At the customs office of exit movements with paper export declarations will be terminated according to the provisions governing the use of the SAD.

## **2. FALLBACK AT THE CUSTOMS OFFICE OF EXIT**

### **2.1. Treatment of export movements**

The rule is that a declaration made electronically shall be closed electronically.

Where the export movement is started in ECS but at the office of exit the customs system is not functioning, or the network between the customs system and CCN (Commission network) or with the other member state system is not functioning, the customs office of exit should register the EAD presented, record the date of arrival and enter the details of controls in box K of the EAD. Once the system is up and running, it should capture these results and communicate them to the customs office of export using ECS.

Where the system of the economic operator is not functioning and it is not possible to send the arrival notification, the economic operator should present the EAD to the customs office of exit. The customs office of exit should register the arrival of the goods in ECS.

Where the system of the economic operator is not functioning and he cannot communicate the confirmation of the exit of the goods, the economic operator should communicate the exit confirmation to the customs office of exit using other available means. The customs office of exit should communicate the exit results to the office of export using ECS.

In case the network between customs administrations and the Commission does not function, the above described procedure shall apply. In addition, the helpdesks may check and solve the problem.

### **2.2. Treatment of EXS or re-export notifications**

Where the EXS or re-export notification has to be lodged at the customs office of exit but the system of the economic operator or that of the customs authorities is not functioning, the declaration can be lodged instead using:

- an alternative filing method (e.g. information systems of ports or airports), if agreed by the competent customs authority,
- the Security and Safety Document (SSD) (Annexes 45i/45j CCIP).

If the EXS is submitted using a SSD form it should be presented in one copy. If the economic operator wishes to have a copy of the EXS he can submit two copies of which one should be returned after acceptance by the office of exit.

The paper EXS should be registered by the customs office of exit using a numbering system different from ECS. The registration number should be indicated in place of a MRN.

The competent authorities monitor the use of the fallback procedure in order to avoid any misuse. The competent authorities will refuse permission to use the fallback procedure in cases of systematic requests by a given economic operator.

## **FREQUENTLY ASKED QUESTIONS**

### **Lodgement of Exit Summary Declarations (EXS)**

(Article 182 b CC)

#### **Contents**

- 1. Basic principles**
- 2. Amendments to ENS**
- 3. Release messages**

#### **1. BASIC PRINCIPLES**

##### **Q1.1 – Why are exit summary declarations EXS required?**

The amended Community legislation requires, as a general principle that **all** goods brought out of the customs territory of the Community, regardless of their final destination, shall be subject to risk analysis and customs control, primarily for security and safety purposes, before departure or – in the case of containerized maritime shipments – before commencement of vessel loading. All such goods must therefore be covered by a declaration of some kind -- either a customs declaration, e.g. for export (i.e. the Customs treatment of Community goods that are taken out of the customs territory), re-export (i.e. the Customs treatment of non-Community goods that are taken out of the customs territory), transit etc., or, wherever any of the former is not required, an exit summary declaration (EXS).

The stated purpose of the new measure is to establish an improved control over exported goods, so that risk to the EU's trading partners is diminished, with a view to the possible relaxation of their own import controls in respect of EU goods and to the establishment of reciprocal agreements with those countries who adopt similar principles.

Such declarations will become mandatory of 1 January 2011.

##### **Q1.2 – When is an exit summary declaration required?**

Most goods leaving the customs territory of the Community will be covered by a customs declaration for export, re-export outward processing or transit (also for the inclusion of the EXS data is optional). EXS are only required, under Article 842a CCIP, for other goods -- that is all goods, with certain specified exemptions, which are to be brought out of the Community but for which a customs declaration is not required.

As Community legislation does not include a provision listing all the instances where an EXS would be required, instead instances where EXS would be required are identified below.

**1. Non-Community goods in temporary storage or in a control type I free zone at an EU port/airport loaded for re-export from the Community, where the period of storage has exceeded 14 working days**

Non-Community goods being re-exported from temporary storage or from a control type I free zone do not require a re-export customs declaration, and therefore Article 824b CCIP requires an EXS to be lodged for such goods prior to commencement of vessel loading. There is, however, an exemption, under Article 841a, point (b) for non-Community goods previously covered by an ENS and transhipped at the place where they are unloaded, including where such goods are in 'short term' storage. 'Short term' storage has been defined, in guidelines, developed by the Commission in cooperation with the Member States, as not exceeding 14 working days.

In summary, an EXS is required to be lodged for non-Community goods being re-exported, *unless* those goods have been covered by an ENS, are transhipped at the same place where they were unloaded, and have been in storage for less than 14 working days.

**2. Community goods to be moved between Member States via the territory of a country outside of the EU (including when carried between EU ports on vessels that call at non-EU ports in between).**

These goods are not exports (or re-exports) and no customs declaration is therefore required. Article 824b therefore applies at the EU port of loading in the Community, and an EXS must be lodged there.

It should be noted that the call at a port outside the EU means that the goods lose their Community status and must be covered by an ENS when re-imported into the Community; the Community status will also need to be proven, i.e. by the Customs document typically referred to as "T2L" or other appropriate means.

For example, Community goods moved on a vessel from Spain to the U.K. will not require EXS filings if the vessel has no non-EU intermediary port calls. However, if the vessel calls in Morocco after leaving Spain before sailing to the U.K., an EXS would need to be filed with Spanish customs before vessel loading in Spain, and an ENS would need to be filed with U.K. customs two (2) hours before arrival at the UK port.

This does not apply where goods are moved via Norway or Switzerland due to the agreements with these countries.

**3. Shipper owned empty containers**

Shipper-owned empties that are being transported pursuant to a contract of carriage are to be treated in the same way as other cargo and must be covered by an EXS.

Carrier repositioned empty containers would not, pursuant to Article 592a (e) and (g), need to be covered by an EXS. (See Q.1.12)

In all of the instances listed in 1-3 where an EXS is required, the ocean carrier may - for certainty of trade flow - decide to lodge the EXS itself. Alternatively, it could arrange for the lodgement of the EXS by another party as part of the contractual arrangement for the carriage of the shipment.

### **Q1.3 – Are there any exemptions to the requirement for an exit summary declaration?**

Yes. The Community legislation lists several types of goods/traffic for which an EXS is not required. Most important among these for the liner shipping industry are the exemptions for carrier repositioned empty containers, intra Community cargo movements ('feeder' movements), and cargo ROB, including export cargo loaded in previous Community ports.

The regulations also provide for an exemption from EXS for short term storage and transshipments of non-Community goods.

### **Q1.4 - Where must the exit summary declaration be lodged?**

The exit summary declaration must be lodged at the customs office of exit. For maritime traffic, this is the EU port of loading of the goods to the vessel that is to carry them out of the Community even if the vessel is to call at subsequent Community ports before finally leaving the customs territory of the Community. (See Q1.10).

### **Q1.5 - Who must lodge the exit summary declaration?**

There is a key difference from imports and ENSs (ENS), in that no legal obligation is placed upon the ocean carrier, or any other particular party, to lodge the exit summary declaration.

The Community legislation requires that the EXS shall be lodged **either** '*...by the person who brings the goods, or who assumes responsibility for the carriage of the goods out of the customs territory of the Community*', i.e. the carrier, **or** '*...any person who is able to present the goods in question or to have them presented to the competent customs authority...*', i.e. the exporter, a forwarder, a terminal operator, or anyone else with a commercial interest in the goods or a representative of any of these.

There is, therefore, no legal obligation placed upon the ocean carrier to lodge the EXS, or to ensure that it is lodged, within the time limit. Article 182d (3) CC provides for an option, not an obligation for any specific party. As a practical matter, however, the carrier will, as has always been the case, not be able to load, or remove, the goods without the permission of the customs authorities.

If an EXS is required but has not been lodged, then the customs authorities will not release the goods for exit (loading).

It is possible, that the exporter or forwarder will seek to be responsible for lodging the EXS, where required, as they control the timing of the movement to the border, as with goods under the export procedure. However, specifically in the maritime environment, it is probable that ocean carriers, in order to ensure that containers will be released for vessel loading, may choose to lodge the EXS themselves.

Arrangements for the control, release and loading of outbound goods will be governed, as now, by national, rather than Community, legislation. The requirement for export manifests practised in many Member States is an example of this. As it is the ocean carrier, who is primarily affected by those national rules, it may find it in its interest to have full control over compliance with the customs requirements at EU ports of loading.

In any event, ocean carriers must, as now, ensure that goods are not loaded or removed without proper release by the relevant customs authority.

### **Q1.6 - Must the person lodging the EXS have status as an Authorized Economic Operator (AEO)?**

No. There is no requirement that an EXS declarant must be an AEO.

However, the person lodging the EXS (“the declarant”) must have an Economic Operator Registration and Identification (EORI) number that must be included in the EXS. If the EORI number is not included, then the EXS is not complete, and it will be rejected.

#### **Q1.7 - When must the EXS be lodged?**

The Community legislation requires that the EXS for deep-sea containerized shipments on voyages from the EU whose duration is over 24 hours, must be lodged at least 24 hours **before commencement of loading** in the EU load port. Other deadlines apply for other shipping services and other modes of transport, e.g. 4 hours before departure for other non-containerized deep sea maritime sectors; for all short sea shipping sectors the dead line is 2 hours before departure from the EU load port.

#### **Q1.8 – What must be declared in the EXS?**

Annex 30A Table 1 CCIP sets out the data elements to be included in the EXS.

Whoever lodges the EXS, this person (“the declarant”) is responsible for its content, accuracy and completeness. However, the declarant is only obligated to provide the information known to it at the time of the lodgement of the EXS. An ocean carrier would thus be able to rely on the information in its bill of lading to populate the data fields in the EXS.

#### **Q1.9 - Can exit summary declarations be lodged at a customs office different from the office of exit?**

Yes, provided that that a system is forwarding the EXS is available in the Member States concerned.

In any event, there seems to be little benefit for the ocean carrier in this. The Customs office of exit would still be responsible for the risk assessment and for release (or not) of the cargo for loading/exit, so an ocean carrier would want to be connected to that office in any case. The ocean carrier will for other reasons already have a close relationship with the Customs office of exit (manifest filing etc.), so establishing a connection to an office of lodgement (perhaps in an landlocked country in the EU) solely for the purpose of filing an EXS may not be a resource effective decision.

#### **Q1.10 - Is the last EU port of call always the office of exit?**

No. The last EU port of call is the customs office of exit only for goods loaded to the vessel in that port.

This is also the case for vessels with ports of call outside of the Community, i.e. the office of exit is the EU port of loading of the goods to the vessel that is to carry them out of the Community, even if the vessel is to call at subsequent Community ports before finally leaving the customs territory of the Community.

#### **Q1.11 - Must FREIGHT REMAINING ON BOARD (FROB) for carriage to other ports, inside or outside of the Community, be included in an EXS?**

No. The requirement for EXS lodgement applies only to cargo loaded at that EU port. FROB brought into the Community, and cargo loaded at previous Community ports, need not be declared on departure from any subsequent EU port or from the final EU port of call. (See the previous Q. 1.4 and Q1.10).

**Q1.12 - Is an EXS required at the last Community port of call if no containers will be loaded there, e.g. a vessel calls only to unload containers?**

No. The office of exit is the EU port at which the containers were loaded aboard the vessel. See previous Q1.10 & 1.11.

**Q1.13 - Do EMPTY CONTAINERS have to be declared in an exit summary declaration?**

Shipper-owned empty containers that are being transported pursuant to a contract of carriage shall be treated in the same way as other cargo and thus be covered by an EXS.

Carrier repositioned empty containers may continue to be reported to Customs as is done today at loading and are not to be covered by an EXS.

**Q1.14 - Will shipment of EMPTY ROLL TRAILERS be considered the same as empty containers, i.e. only to be covered by an EXS if transported under a contract of carriage?**

Yes. Roll trailers would fall under the category "means of road, rail, air, sea and inland waterway transport". Such means of transport will need to be covered by an EXS only if they are to be carried under a transport contract.

**Q1.15 - How is TRANSHIPMENT CARGO to be handled?**

This will depend on the type of transhipped cargo:

- (1) Inward non-Community goods to be transhipped in a port in the EU will have been covered by an ENS (ENS) prior to arrival (prior to vessel loading for deep sea containerized maritime shipments) in the Community and will be in temporary storage.

Where such goods are loaded to another vessel, *for carriage to a destination outside of the customs territory of the Community, i.e. are to be re-exported from the Community*, at the same port within 14 working days after arrival, no exit summary declaration is required, provided that there has been no change to the supply chain information (e.g. consignee, destination) declared in the ENS. Local arrangements for request for release from temporary storage to/by the customs authorities will continue to apply.

If, however, the transhipped cargo for re-export "sits" for more than 14 days in the transshipment port, or the supply chain information has changed, an exit summary declaration (EXS) must be lodged for that cargo prior to loading.

Where such goods are loaded to another vessel for direct carriage to another EU port or ports, i.e. without any intervening call at a non-EU port, no exit summary declaration is required, whatever the length of time in temporary storage. Once again, local arrangements for request for release from temporary storage to/by the customs authorities will continue to apply.

- (2) For outward goods (i.e. Community goods previously covered by an export declaration at the original EU load port from which they have been carried and are unloaded at another EU port for transshipment to the vessel which will carry them out of the Community), the exemption for goods re-exported within 14 working days applies, too.



**Q1.16 – What happens if the vessel is to call at a control type I or free zone within the Community to load cargo? Do the same rules apply?**

Yes. The present freedom from customs formalities, particularly for storage and transshipment, is seen by the Community as a 'security loophole', and the requirements for ENSs and exit summary declarations will apply to cargo brought directly into/out of free zones from/to ports outside of the customs territory of the Community. The same deadlines for lodging the EXS also apply.

As in other cases, goods leaving the Community covered by a customs declaration (full or simplified), via a free zone will not require an EXS. An EXS will, however, be required when goods not covered by a customs declaration are brought out of free zone, e.g. for goods transhipped in the free zone (i.e. direct re-export from free zone). The exemption for transshipment after short term storage (See Q1.15 (1) above) also applies to free zones.

**Q1.17 - Will EXS replace the export manifest filing? If not, what about the relationship between EXS and export manifest?**

The EXS will not replace the traditional export manifest filing in each load port common to many EU Member States.

However, a national Customs administration may waive the requirement to lodge an EXS provided that the export manifest for those shipments contains the relevant EXS data. Such a waiver would be pursuant to national Customs legislation.

A national Customs administration could instead, again pursuant to national legislation, require that the export manifest includes a reference to an EXS, where applicable, in order to establish the relationship between the manifest and the EXS. Such a reference could be the container number, but could also be Customs' registration number of the EXS or - - in the case of non Community goods in short term transshipments - the registration number (the so-called MRN) of the ENS.

**Q1.18 - Are exit summary declarations and export manifests to be lodged electronically?**

EXS must be submitted electronically, or may be replaced by a notification to the customs authorities and access to the declarant's computer system, provided that the necessary information is included. How, i.e. to what system, EXS are to be lodged in each Member State is a matter for the individual customs authorities themselves. (See Q 1.19 below).

It is, as noted above, possible that some Member States may allow EXS to be lodged as part of an electronic export manifest, via port inventory systems. Export manifests are outside the Community legislation and are instead regulated by national legislation. Today, several Member States continue to use paper export manifests, but these Member States may at some point introduce legislation requiring the submission of manifests electronically.

**Q1.19 - How is the ocean carrier's computer system to be connected to the customs office of exit -- through the internet or any other special connection? Is it necessary for the carrier's system to be connected to all Customs offices of exit in EU ports? Or will there be a single receiver for all EU EXS filings?**

A single pan-European repository for the lodging of EXS does not exist. Instead, the EXS must be lodged electronically to the customs office of exit, via whatever system is established by the individual EU Member States.

There is a widely held – but incorrect - belief that the Export Control System (ECS) must be used for exit summary declarations (EXS) as well as for export declarations. However, further in Section 5 below, ECS is a message exchange system between Member States, not a data capturing system. Export declarations must be lodged with the individual Member States own export systems, and the data for any exchanges of messages then extracted from those systems using ECS. What is more, ECS need only be used where more than one Member State is involved. EXS, however, must be lodged to the office of exit, and while the ECS message system may be used to provide for the ‘office of lodgement’ facility, whereby it is lodged elsewhere and forwarded to the customs office of exit (See Q1.9), the lodgement of EXS is likely almost invariably to be direct to the customs office of exit – in particular if it is done by an ocean carrier. It is therefore highly probable that Member States with existing, well established declaration capture and processing systems will simply require EXS to be lodged to those systems, in accordance with national technical specifications, formats, connections, etc. It is immaterial to ocean carriers – for the purposes of lodging EXS - whether those national systems are part of the wider ECS system or are simply just national communication channels, such as the United Kingdom’s CHIEF system.

Consequently, ocean carriers that are to take responsibility for lodging EXS will need to establish the necessary IT interfaces with those national Customs administrations that will be acting as the Customs office of exit on their vessel rotations. The interfaces with those systems will be laid down in national technical specifications, including the MIGs (Message Implementation Guides), setting forth how lodgement of EXS must be done in each Member State.

Economic operators are therefore encouraged to obtain the national technical specifications, MIGs and other supporting material for how Member States acting as customs offices of exit will require the lodgement of EXS to be done and in which format etc.

**Q1.20 – Does the EXS system cover the act of presenting the goods to Customs and Customs’ release of the goods?**

Presentation of goods for export and the release of goods for exit are national Customs matters pursuant to national rules. These activities are not covered by the EXS requirements. Nor is the lodging of export manifests, which will also be pursuant to national Customs legislation. (See Q1.17 & 1.18 above)

**Q1.21 - If the ocean carrier – for whatever reason - failed to lodge an EXS in time, what will the consequences be?**

As is explained in Q1.5 above, there is no legal obligation on any particular party to lodge the EXS. The consequence will normally be that release for loading/exit will simply not be granted.

Article 842d (3) CCIP provides that: *“If the person lodges an exit summary declaration after the deadlines specified in Articles 592b and 592c, this shall not preclude the application of the penalties laid down in the national legislation”*. Any such penalties would be imposed according to the national customs legislation of the Member State acting as the customs office of exit.

It should be noted, however, that Article 842d (3) also prescribes that the customs authorities may, in cases where goods for which an EXS is required are presented for export loading without an EXS having been lodged, require the ocean carrier to lodge one immediately.

**Q1.22 – What happens if both the ocean carrier and a third party, e.g. the shipper or a freight forwarder, lodge an EXS for the same goods?**

The lack of legal responsibility referred to in Q1.5 and Q1.21 above means, of course, that both the ocean carrier and a third party may file an EXS for the same shipment. This will be a national matter, for the customs authorities to deal with. If there is discrepancy between the two EXS, however, then the consequence may be that the goods will not be released for exit/loading.

**2. LODGING OF EXS: DIFFERENT SCENARIOS**

**Q2.1 - The Community legislation requires that the EXS should be submitted at the office of exit, i.e., the last customs office before the goods leave the Community. What happens if the vessel calls at more than one Community port? Is it necessary to submit an EXS twice, to the port of loading and then a second time to the last port?**

No. For maritime traffic, the office of exit is the EU port of loading of the goods to the vessel that is to carry them out of the Community even if the vessel is to call at subsequent Community ports. The last port of call in the Community is the office of exit only for goods loaded to the vessel there. (See Q1.10 & 1.11 above).

The above also applies if the vessel calls at non-Community ports before calling at the subsequent Community ports. (See Q.2.2 below).

**Q2.2. What if a vessel loads at a Community port (e.g. Stockholm), then calls at a non-EU port (e.g. St. Petersburg, Russia) and then calls to load again at another Community port (e.g. Rotterdam)? Is it necessary to submit a new EXS in Rotterdam for the cargo loaded in Stockholm? And/or St Petersburg?**

No. Cargo remaining on board the vessel need not be covered by an EXS when the vessel leaves Rotterdam (See Q1.10 above). Any EXS need only be lodged for cargo to be loaded at Rotterdam that requires an EXS, i.e. which is not covered by other forms of customs declaration or benefits from the short term transshipment waiver facility (See Q. 1.15) *N.B. All the cargo on board the vessel will have been covered by an ENS prior to arrival in Rotterdam, as the voyage from St. Petersburg will constitute a new arrival in the Community. This ENS must include cargo loaded in both Stockholm and in St. Petersburg, whether or not for discharge in Rotterdam.*

**Q2.3 - Must cargo, e.g., from Russia transported on a feeder vessel to Hamburg to be transhipped onto a vessel destined for Singapore, be covered by an EXS lodged with Hamburg Customs?**

In principle, yes, but the short term transshipment waiver facility may apply. The basic rule is that all cargo loaded in Community ports, including in control type I free zone ports, to be brought out of the customs territory of the Community must be covered by a customs declaration, for risk analysis purposes. As this cargo is not EU export, an EXS will be required to be lodged with Hamburg Customs no later than 24 hours before commencement of loading of the cargo to the Singapore bound vessel. If, however, the goods are to be transhipped within 14 days of their arrival in Hamburg, the requirement for an EXS is waived. (See Q1.14 above).

### **3. Amendments to EXS**

#### **Q3.1 - What information change in the shipment requires a re-submission of the EXS data to the Customs office of exit?**

The legal requirement is that the EXS must be complete and accurate.

There are a number of principles regarding what can be amended in the EXS and when the amendment can take place:

- The CC or the CCIP do not restrict what or when amendments can be lodged. However, the particulars concerning the person lodging the EXS, the representative and the customs office of exit should not be amended in order to avoid technical (systems) problems.
- The time limits for the lodging of the EXS do not start again after the amendment since it is the initial declaration that sets them.
- Risk analysis is performed on the basis of the exit summary declaration. Where an amendment is made, risk analysis is performed again with regard to the amended particulars. This will have an impact on the release of the goods only where the amendment is made so shortly before the departure (or – in the case of containerized maritime shipments – the commencement of loading) of the goods, that the customs authorities need additional time for their risk analysis.

Additionally, an amendment request cannot be accepted by Customs if one of the following conditions is met:

- The person lodging the original EXS has been informed that the customs office of exit intend to examine the goods;
- The customs authorities have established that the particulars in question are incorrect;
- The customs office of exit has allowed their removal.

Amendments may be lodged by the same person that lodged the original EXS or its representative. However, amendments cannot be lodged with an 'office of lodgement', only with the customs office of exit so the filer – or its representative – would need to be IT connected to that office.

### **4. Release messages**

#### **Q4.1 - How will Customs communicate permission to release for exit/load?**

This will be up to each individual Customs administration to arrange pursuant to national rules. However, nothing is likely to change from existing practice, where Customs – based on the exit summary declaration, final loading list other export control mechanisms – may have targeted a shipment for inspection at exit and then, after inspection, allow release for exit from the Community.

#### **Q4.2 - Are there DO NOT LOAD messages for maritime cargo covered by EXS?**

The Community legislation only explicitly provides for the issuance of Do Not Load (DNL) messages for deep sea containerized cargo to be brought into the customs territory of the Community. If risk is identified by analysis of an EXS, then the customs authorities will advise

the person who lodged the EXS and, where different, the intended ocean carrier, that the goods are not to be released. How this is done will be a matter for each individual customs administration. In reality, a message that the goods cannot be released amounts to a DNL message. As such, the message should be communicated by the Customs office of exit as soon as possible and in no case later than 24 hours after the lodgement of the EXS.

## 5. Shipsupply

### **Q 5.1: Does a Spanish Shipsupplier in Algeciras, Spain who wants to deliver to a ship in Tanger, Morocco use electronic export declarations?**

Yes, since shipsupply is considered as an export operation for which the ECS system must be used.

### **Q 5.2: Does a German Shipsupplier who wants to deliver to a vessel, docked in the port of Rotterdam, The Netherlands and heading for New York have to use electronic export declarations? Does the same apply for a Belgium shipsupplier in Antwerpen?**

Yes, the delivery of goods on board of a vessel leaving the European Community is considered an export operation regardless in which Member States the Shipsupplier operates in.

### **Q 5.3: Shipsuppliers supply thousands of different goods, which are all covered by different CN/HS Codes. Do they have to indicate all the hundreds of different individual CN Codes for their export declaration?**

Annex 30A, as included in the implementing provisions of the Customs code by Regulation 1875/061 provides that "a specific simplified goods nomenclature will be published by the Commission" in respect of Exit ship and aircraft supplies summary declarations. The Guidelines on Specific Commodity codes for air and ship supplies (21.09.2007 TAXUD/1401/2007 Final – EN) spells out that the following codes, as defined in Article 24 of Regulation 1917/2000, can be used:

- 99302400: goods from CN chapters 1 to 24;
- 99302700: goods from CN Chapter 27;
- 99309900: goods classified elsewhere.

However, use of these codes is not sufficient where export refunds and excise goods are involved.

### **Q 5.4: Do Shipsuppliers, in addition to the three CN Codes have to make a goods description?**

Annex 30A, as included in the implementing provisions of the Customs code by Regulation 1875/061 provides that goods description for summary declarations is possible. It is "a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. "consolidated", "general cargo" or "parts") cannot be accepted. A list of such general terms was published by the Commission providing guidelines on acceptable and unacceptable terms for the description of goods for exit and entry summary declarations as spelled out in the document TAXUD/1402/2007 Final-EN of the 21.09.2007. A loading list, giving a detailed description as such can fulfil this requirement.

## OPEN EXPORT MOVEMENTS – REASONS AND SOLUTIONS

### **Introduction:**

A certain number, but certainly not the major part of the open movements, is due to technical problems. Messages are sent but never arrive etc. For example, it seems that if a Member State does not run the latest version of ECS or has not updated his system, this Member State is not able to send or receive a certain number of messages. This has as a consequence that other Member States involved even do not receive error messages, messages sent from another Member State simply disappear in the system.

Another problem causing a lot of open movements is the human factor, not all customs officers or traders know how to handle the system correctly.

There is therefore a need to teach and train all the people dealing with customs IT systems (not only ECS). It is also very important to inform all the people involved somewhere in the customs procedures about the changes and how to handle the new procedures (e.g. a truck driver not knowing what to do with an EAD will cause open movements).

The following reasons why movements may remain open in ECS have been identified. In order to improve the rate of non-closed movements the following solutions are available.

### **1. A movement started in ECS, the goods have not left the Community:**

*a) For practical reasons the exporter stores the goods, for example in a port, until the ship arrives, or the consignee needs the goods (on demand traffic).*

An inquiry procedure is started which may lead to a cancellation of the export declaration  
→ Non-Community goods will stay under temporary storage, and a new export declaration is needed for the definitive exportation.

*b) After an export procedure started, the contract is cancelled for whatever reasons; non-Community goods stay under temporary storage until the exporter finds an other buyer, or takes the goods back and has to cancel the export declaration.*

The exporter should inform the customs office of export.

The customs office of exit cancels the export declaration → non-Community goods stay under temporary storage, and a new export declaration is needed for the definitive exportation.

The export declaration shall also be cancelled if the exporter takes back his goods.

*c) A contract could also be suspended for a certain time period, and depending on the nature of the goods, these stay in a port or airport.*

The exporter should inform the customs office of export.

If the time period exceeds the possible time limit (150 days) for the export, the export declaration procedure should be cancelled.

d) *The goods are stolen.*

The exporter informs the customs office of export → the export declaration has to be cancelled.

2. A movement started in ECS, the goods have left the customs territory of the Community, but the movement was neither closed in ECS nor on paper:

a) *The goods were not presented to customs;*

b) *The goods were presented to customs, but no message was sent;*

c) *The goods were presented to customs, an arrival was notified in a paper based procedure, but the customs office of exit was not informed about the exit of the goods;*

d) *The goods were presented to customs, the arrival was notified in ECS, but the customs office of exit was not informed about the arrival and/or exit of the goods, for example because different offices were competent.*

The customs office of export shall, on request of the exporter, start an inquiry procedure. If for whatever reasons the customs office of exit is not able to confirm the exit, the customs office of export may use the possibility of alternative proof to close the movement.

3. A movement started in ECS, but was closed only on paper at the customs office of exit:

A movement started in ECS should always be closed in ECS.

a) *The notification of arrival is not received by the customs office of exit;*

See introduction,

b) *The customs office of exit can not read the barcode.*

The barcode shall be keyed in manually.

4. A movement started in ECS and was followed by transit/use of single transport contract but not closed in ECS:

The transit declaration is lodged without knowledge about the existence of the ECS movement.

A reference to the export declaration should be indicated in box 40 (transit document)

STC: see No 12 below

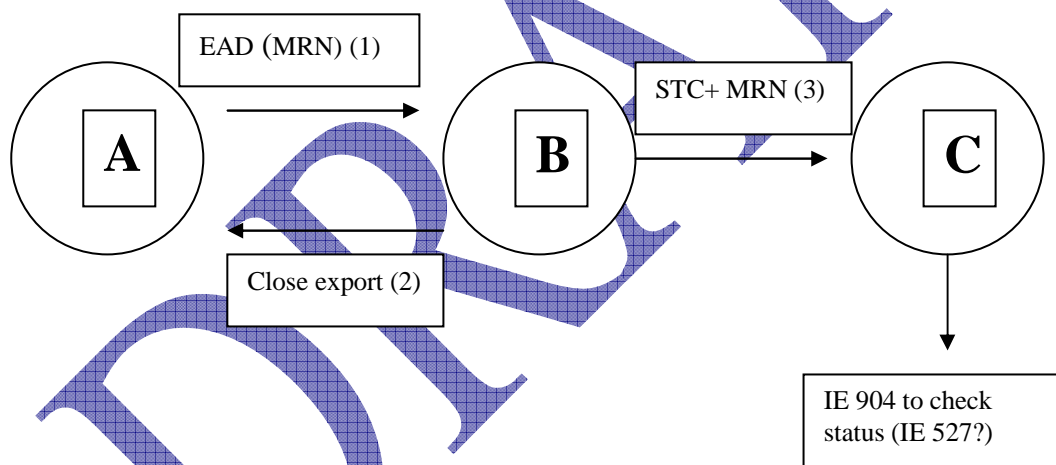
5. A movement started in ECS, and was closed paper based on alternative proof at the customs office of export but not closed in ECS.

6. A movement started in ECS, and was closed in ECS by the customs office of exit, but message IE518 is lost and has never reached the office of export.

7. A movement started in ECS, however, after a diversion, message IE503 was never received by the actual customs office of exit, the movement was only closed on paper.

8. A movement started in ECS and was diverted to another customs office of Exit (IE503 successfully received), the movement was only closed on paper at the customs office of exit.
9. A movement started in ECS, and was diverted to another customs office of exit (IE503 successfully received) and closed in ECS, but message IE518 is lost and has never reached the customs office of export.
10. A movement arrives in another country (country B) than the declared customs office of exit (country A). The declared customs office of exit (in country A) will receive a message IE524. If there is a diversion after that to the declared customs office or country of exit in country A, it is impossible to register the exit because the reception of message IE524 gives the declaration a final status. In this case it is not possible to register the exit in country A.
11. The arrival is registered at the declared customs office/country (country A) of exit. After this registration there is a diversion to another country (country B) and the declared customs office of exit will receive an IE524 (country A). After that there is a diversion again to the first office or country of exit (country A). It is impossible to register the exit because the reception of message IE524 gives the declaration a final status. In this case it is not possible to register the exit in country A.
12. Single transport contract

*In a paperless environment the stamp on the single transport contract/transport document should be replaced by the reference to the MRN of the export declaration.*



Goods shipped under a STC to the office of physical exit should be accompanied by a document on which the MRN and the barcode are put. The message IE904 (IE 527) can be used to check the status of the goods (status request answered automatically by IE905).

In practice it is recommended to print the MRN together with the barcode on a sticker, and paste this sticker on the document accompanying the goods to the physical office of exit. The sticker is used in the same way that the customs stamp is used nowadays.

(In case the customs office of export is in the same country as the customs office of exit it is important that the MRN and the messages are generated via ECS, otherwise this solution does not work).





EUROPEAN COMMISSION  
DIRECTORATE GENERAL XXI  
CUSTOMS AND INDIRECT TAXATION  
CUSTOMS  
General customs legislation

**XXI/1667/94-EN-final**

Brussels, 14 November 1995

Working paper

**CUSTOMS CODE COMMITTEE**

**Section for General Customs Rules**

**Duly justified good reasons for the acceptance**  
**of a customs declaration at a customs office**  
**other than that normally responsible**

Attached is the final version of this document, as requested by the delegations at the meeting of the Customs Code Committee (Section for General Customs Rules) on 3 October 1994, containing a more detailed list of criteria to be applied in order to ensure the uniform application of Article 791(1) of the Customs Code implementing provisions.

This version would appear to reflect current thinking on the matter.

## INTRODUCTION

Attached are two lists, one of cases in which it is considered that "duly justified good reasons" within the meaning of Article 791(1) of the Customs Code implementing provisions exist (List A) and the other of cases where such reasons cannot be invoked (List B).

These lists are based on cases known to Commission departments. Delegations are asked to submit other cases which should be added to the lists.

Customs authorities need to display a certain firmness in applying the rules of competence laid down by the Code. However, since common sense suggests that a degree of flexibility is appropriate in some cases, an export declaration lodged with a non-competent customs office on the basis of Article 791 should not necessarily be refused systematically, or on the first occasion. Rather, the opportunity should be taken to point out the need to comply with the rule laid down in Article 161(5).

In the case of one-off transactions, or where a claim of unfamiliarity with the Community legislation can be substantiated, it may be appropriate to accept a declaration. On the other hand, where there is repeated non-compliance and the operator cannot give valid reasons for ignoring reminders from a customs office, an export declaration lodged with one of the customs offices referred to in Article 791(1) may be refused.

However, in the interests of educating users interim measures may need to be taken to enforce the rules. These may include:

- designating another customs office under Article 161(5), i.e. where goods are loaded and/or unpacked;
- stricter supervision (under Article 791(1), second paragraph).

The whole aim of any measure taken must be to persuade the declarant that he has an interest in carrying out export formalities (or having them carried out) at the customs office responsible for the place in which he is established.

## LIST A

**Duly justified good reasons**  
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- In general: "Duly justified good reasons" exist *inter alia* where there is a situation which could not have been foreseen in which the application of the general rule in Article 161(5) of the Code would require an economically unreasonable effort by the exporter.
1. Where goods are sent to a destination in the Community and there is a change in the contract after they leave the place of loading, as a result of which they have to be exported, the export declaration may be accepted by the customs office by which the goods leave the customs territory of the Community.
  2. Where an exporter who is authorized to use the local clearance procedure presents an administrative or commercial document in place of copy 3 of the SAD for the first time to the customs office of exit, which the latter cannot accept, a new export declaration must be lodged with that office.
  3. Under the second and third subparagraphs of Article 793(4), the customs office of exit may accept a declaration in respect of goods not wrongfully or repeatedly in excess or goods actually presented, provided this does not undermine application of the relevant legislation.
  4. Where the customs office responsible for supervising the place where the exporter is established is at some distance away and in the wrong direction, rendering the application of Article 161(5) uneconomic, the declaration may be accepted by the first customs office on the route from the place of establishment to point of exit from the customs territory of the Community.

**LIST B****Cases in which duly justified reasons do not exist**

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**In general:** Duly justified reasons do not exist in situations which can be foreseen or where the exporter does not have to make an economically unreasonable effort to carry out the formalities at the customs office referred to in Article 161(5) of the Code.

Where acceptance of the export declaration by a different office from that normally responsible would affect the customs authorities' ability to carry out physical inspections of the goods, e.g. because of their packing or loading, duly justified good reasons cannot be invoked.

1. The fact of obtaining a significant financial advantage by lodging the export declaration in a Member State other than that in which the exporter is established (for agricultural goods with refunds) does not constitute a duly justified good reason.
2. Where used vehicles are loaded onto a lorry at several places in a Member State to be sent to another Member State from which they are exported, duly justified good reasons do not exist and the export declaration must be lodged at the customs office where the last car is loaded onto the lorry.
3. The fact that the customs office responsible under Article 161(5) of the Code is closed when the goods leave does not constitute a duly justified good reason, since exporters must organize their affairs so as to take account of the normal working hours of the customs authorities.
4. The fact that an exporters sells his goods "ex works" and it is the foreign buyer who is responsible for transport does not give the buyer or the transport company representing him the right to decide on the place of customs clearance. This does not constitute a duly justified good reason.

5. The mere fact that an exporter/declarant is established in another Member State and the goods are transported across a substantial portion of the customs territory of the Community is not a duly justified good reason.
6. Where an exporter does not want his Community supplier to know the subsequent destination of the goods and transport of the goods to his establishment would be disadvantageous on grounds of cost, he should go through an intermediary based in the supplier's Member State. Duly justified reasons may not be invoked where the goods are dispatched from the supplier's establishment for declaration at an office of exit (e.g. a consignment from Italy may not be declared for export after crossing the border between Switzerland and Germany).
7. Grouped storage on the premises of forwarding/transshipment firms of goods for export already packaged for sea transport, ordered from different suppliers (who are not sub-contractors for the purposes of Article 789 of the Customs Code implementing provisions), bypassing the exporter's establishment, does not constitute a duly justified good reason within the meaning of Article 791(1) of the implementing provisions as the exporter could have foreseen the situation. The solution would be for the forwarding/transshipment firm to undertake the final packaging itself.

## SCENARIOS

This document contains scenarios explaining the obligations on advance cargo information resulting from the implementation of Regulation (EC) No 648/2005 and how to fulfill them. However, users are reminded that the Customs Code and the Customs Code Implementing Provisions are the only authentic legal basis.

The following scenarios to lodge an export declaration including the safety and security data elements are described in this document:

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**I. The customs office of exit is the last customs office before the goods are taken out of the EU. Article 793(2) (b) CCIP does not apply.**

**I.A Office of export and office of exit are the same**

**Scenario 1** The goods are taken out of the EU by road. The customs office at which the declaration is lodged (customs office of export) is also the last customs office of exit before the goods leave the EU.

*Example: The customs office of export is Terespol, Poland. The customs office of exit, being the last customs office before the goods are taken out of the EU is Terespol, Poland.*

1.1 The goods are taken out of the EU by road, so the export declaration must be lodged at the office of export at least one hour prior to departure from the customs office of exit, which in this scenario is the same as the customs office of export.

1.2 Upon acceptance of the export declaration, the customs office of export (Terespol, Poland) will issue a registration number (MRN)<sup>1</sup>, perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

1.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

**Scenario 2** The export declaration is lodged at a customs office (customs office of export), which is also the customs office supervising the airport where the goods are loaded on an aircraft for direct transport to a destination outside of the EU.

*Example: The customs office of export is Madrid, Spain. The customs office of exit is Madrid, Spain. The goods are loaded in Madrid, Spain and taken out of the EU from Madrid airport on a direct flight to Mexico City, without an intervening stop in the EU.*

2.1 The goods are taken out of the EU by air, so the export declaration must be lodged at the customs office of export (Madrid) at least 30 minutes prior to departure from an airport in the EU, which in this scenario is Madrid as well. The customs office of exit is also Madrid.

2.2 Upon acceptance of the export declaration, the customs office of export (Madrid) will issue a registration number (MRN)<sup>1</sup> perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

2.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

**Scenario 3 The export declaration is lodged at a customs office (customs office of export), which is also the customs office supervising the port where the goods are loaded on a vessel for direct transport to a destination outside of the EU.**

The deadline for lodging the export declaration at the customs office of export depends on the circumstances and is:

(a) for containerised cargo, other than where point (c) or (d) applies, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community;

(b) for bulk/break bulk cargo, other than where point (c) or (d) applies, at least four hours before leaving the port concerned;

(c) for movement between the customs territory of the Community - with the exception of the French overseas departments, the Azores, Madeira or the Canary Islands and Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, the North Sea, the Black Sea, the Mediterranean or all ports of Morocco, at least two hours before leaving the port concerned;

(d) for movement, in cases other than those covered under point (c), between the French overseas departments, the Azores, Madeira, the Canary Islands and territories outside the customs territory of the Community, where the duration of the voyage is less than 24 hours, at least two hours before leaving the port concerned;

(e) in the case of inter-modal transportation, where goods are transferred from one means of transport to another for transport out of the customs territory of the Community, the deadline for submission of the declaration corresponds to the deadline applicable to the means of transport leaving the customs territory of the Community, as specified in CCIP Article 592b; and

(f) in the case of combined transportation, where the active means of transport crossing the border is only transporting another active means of transport, the deadline for the lodging of the declaration corresponds to the deadline applicable to the active means of transport crossing the border, as specified in Article 592b.

*Example applicable to situation 3.1 (a):*

*The customs office of export is Hamburg, Germany. The customs office of exit is Hamburg, Germany. Containerized goods are loaded in Hamburg and taken out of the EU on a direct service to New York, without an intervening call in the EU.*

3.1 The export declaration must be lodged to the customs office of export (Hamburg) at least 24 hours before the goods are loaded onto the vessel on which they are to leave the EU.

3.2 Upon acceptance of the export declaration, the customs office of export will issue a registration number (MRN)<sup>1</sup>, perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

3.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

### **I.B Office of export and office of exit are not the same**

**Scenario 4 The goods are taken out of the EU by road (or by rail). The customs office at which the export declaration is lodged is not the same as the customs office of exit before the goods leave the EU. Customs office of export and customs office of exit are in a different Member State.**

*Example: The customs office of export is Berlin, Germany, the customs office of exit is Terespol, Poland. The goods are transported from Berlin, Germany to Terespol, Poland and taken out of the EU by road (or by rail).*

4.1 If the goods are taken out of the EU by road, the export declaration must be lodged at the customs office of export (Berlin) at least one hour prior to departure from the customs office of exit (Terespol, Poland). If the goods are taken out of the EU by rail the export declaration must be lodged at the customs office of export (Berlin) at least two hour(s) prior to departure from the customs office of exit (Terespol, Poland).

However, it is the office of export (Berlin) which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Berlin. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of one hour (in case of rail transport two hours) prior to departure from the office of exit at Terespol, as time must be allowed both for risk analysis and any control by the office of export in Berlin and for transport to Terespol. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Berlin.

4.2. The customs office of export will issue a registration number (MRN) upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system.

On release of the goods, the customs office of export will transmit the necessary particulars of the export movement to the declared customs office of exit using the “Anticipated export record” message.

4.2a At the latest when the goods are unloaded from the first means of transport (truck) and handed over to the next holder of the goods (terminal operator), the holder of the goods (trucking company) must advise the next holder of the goods of the unique consignment reference number or the transport document reference number, and the number of packages or, if containerized, the equipment identification number and the MRN. At the latest upon handover of the goods, the person to whom the goods are handed over must record the advice provided by the immediately preceding holder of the goods. The same procedure then applies when the goods are handed over to the carrier that will bring the goods out of the EU.

4.3 The EAD is to be presented at the customs office of exit. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of exit to be communicated to them electronically. In this case it is not necessary for the export accompanying document to be physically presented to the customs authorities.

4.4 The customs office of exit will satisfy itself that the goods presented correspond to those declared and supervise the exit of the goods out of the EU.

4.4a The carrier that will bring the goods out of the EU must notify the exit of the goods to the customs office of exit by providing the information referred to in point 4.2a, unless this information is available to the customs authorities through existing commercial, port or transport systems or processes. Wherever possible this notification should form part of existing manifest or other transport reporting requirements.

4.4b The customs office of exit will forward an “Exit results” message to the customs office of export at the latest on the working day following the day the goods left the customs territory of the Community. In cases justified by special circumstances the customs office of exit may forward that message at a later date.

4.5 Upon receipt of the exit results message, the customs office of export will certify the exit to the exporter/declarant.

4.6 Where, after 90 days from the release of goods for export, the customs office of export has not received the “Exit results” message, the customs office of export may, where needed, request the exporter or declarant to indicate the date at which and the customs office from where the goods have left the customs territory of the Community.

4.7 The exporter or declarant may, following this request being made or on his own initiative, inform the customs office of export that the goods have left the customs territory of the Community indicating the date at which and the customs office of exit from where the goods have left the customs territory of the Community and request from

the customs office of export that the exit be certified. In this case, the customs office of export will request the "Exit results" message from the customs office of exit, which must respond within 10 days.

4.8 Where the customs office of exit does not confirm the exit of the goods within this time limit, the customs office of export will inform the exporter or declarant who may provide to the customs office of export evidence that the goods have left the customs territory of the Community. Where it has received satisfactory evidence, the customs office of export will inform the declared customs office of exit.

4.9 Where the customs office of export has, after a period of 150 days from the date of release of the goods for export, received neither an "Exit results" message from the customs office of exit nor satisfactory evidence that the goods have left the customs territory of the Community, the customs office of export may consider this as information that the goods have not left the customs territory of the Community and invalidate the export declaration. The customs office of export will inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

4.10 The same rules apply where goods are brought out of the EU by inland waterways (e.g. the Danube).

**Scenario 5 The goods are taken out of the EU by air. They are trucked to an airport in the EU where they are loaded on an aircraft for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the airport from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.<sup>1</sup>**

*Example: The customs office of export is Brussels, Belgium. The goods are trucked from Brussels to Paris CDG, France. At Paris CDG the goods are loaded onto a direct air service to New York.*

5.1 The deadline for inter-modal transportation applies, i.e. the deadline corresponding to the means of transport by which the goods are taken out of the EU (air). The export declaration therefore must be lodged 30 minutes prior to departure from an airport in the EU. In this example this can only be Paris CDG, France.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to departure from Paris, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Paris and for compliance with export loading procedures there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

5.2 to 5.9 are the same as 4.2 to 4.9. In the express operator environment, however, the trucking company, terminal operator and carrier out of the EU may be one and the same, so 4.2a will not apply.

**Scenario 6** The goods are taken out of the EU by sea. They are trucked to a port in the EU where they are loaded on a vessel for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the port from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.

*Example: Customs office of Export is Brussels, Belgium. A sea container is trucked from Brussels, Belgium to Le Havre, France. At Le Havre the carrier takes over the container and loads it onto a direct service to New York.*

6.1 The deadline for inter-modal transportation applies, i.e. the deadline corresponding to the means of transport by which the goods are taken out of the EU (containerised ocean transport). The export declaration therefore must be lodged at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community. In this example this can only be Le Havre.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 24 hours prior to loading to the vessel in Le Havre, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Le Havre and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

6.2 to 6.9 is the same as 4.2 to 4.9

**Scenario 7** The goods are taken out of the EU by sea. They are carried onboard a truck that is then loaded on a vessel for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the port from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.

*Example: Customs office of Export is Brussels, Belgium. A truck carries the goods from Brussels, Belgium to Lisbon, Portugal. At Lisbon the truck goes onboard a direct ferry service to Morocco.*

7. 1. The deadline for combined transportation applies i.e. the deadline corresponding to the active means of transport crossing the border, which is the ferry. The export declaration therefore must be lodged at least two hours before the vessel is scheduled to leave the port in the customs territory of the Community i.e. Lisbon.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 2 hours before the vessel is scheduled to leave the port in Lisbon, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Lisbon and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

7.2 to 7.9 is the same as 4.2 to 4.9

**Scenario 8** The goods are loaded on a feeder aircraft at an airport in the EU and flown to another airport in the EU where they are transhipped onto a main haul

**flight which takes them out of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the airport where the goods are loaded onto the feeder aircraft. The simplified transit procedure provided for under Article 445 CCIP is not used. (Use of the simplified transit procedure under Article 445 CCIP: see scenario 17)**

*Example: The export declaration is lodged at the customs office of Helsinki, Finland. The goods are taken over by the carrier in Helsinki, and subsequently moved by air to London, UK. In London they are transshipped onto a main haul flight for direct transport to New York.*

8.1 Goods moving on board an aircraft operating between airports in the EU without any intervening stop outside the EU, maintain their Community status. The customs office of exit, therefore, is at the airport where the goods are transshipped onto a main haul flight (London), because this is the last airport before they leave the EU.

As the goods are taken out of the EU by air, the export declaration must be lodged at the customs office of export (Helsinki) at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration therefore must be lodged at least 30 minutes before the goods are loaded onto the main haul flight in London.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Helsinki. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to loading onto the aircraft in London, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Helsinki, but also for transport to London and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

8.2 to 8.9 are the same as 4.2 to 4.9. In the express operator environment, however, the feeder airline, terminal operator and airline carrier bringing the goods out of the EU may be one and the same, so 4.2a will not apply.



**Scenario 9** A container is loaded on a feeder vessel at a port in the EU and carried to another port in the EU where it is transhipped onto a main haul vessel which takes it out of the EU. The feeder vessel has status as an authorized regular shipping service<sup>2</sup>, in accordance with Articles CCIP 313a and 313b. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel. The simplified transit procedure provided for under Article CCIP 448 is not used. (Use of the simplified transit procedure under Article CCIP 448: see scenario 18)

*Example: The export declaration is lodged at the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium and subsequently moved on board a ship with a status of an authorized regular shipping service to Rotterdam, the Netherlands, where they are transhipped onto a main haul vessel which takes them to New York.*

9.1 Goods moving on an authorised regular shipping service vessel maintain their Community status. The customs office of exit, therefore, is at the port where they are transhipped onto the main haul vessel (Rotterdam, the Netherlands) because this is the last port before they leave the EU.

The export declaration must be lodged at the customs office of export at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community, i.e. on the main haul vessel in Rotterdam, the Netherlands.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Antwerp. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged in Antwerp in time to allow not only for risk analysis and any control by the office of export in Antwerp, but also for transport to Rotterdam and compliance with export loading requirements there. Even in this example, this will probably require lodgment of the export declaration in Antwerp earlier than the deadline of 24 hours prior to loading onto the vessel in Rotterdam, which is the office of exit.

9.2 to 9.9 is the same as 4.2 to 4.9

**II. The vessel or aircraft leaves the EU temporarily. Article 793(2) (b) CCIP does not apply.**

**Scenario 10** Goods are loaded on a feeder vessel that does not have status as an authorized regular shipping service vessel at a port in the EU and carried to another port in the EU where they are transhipped onto a main haul vessel for transport to a destination outside of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel.

*Example: The export declaration is lodged to the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium, and subsequently moved on a feeder vessel to Rotterdam, the Netherlands. The feeder vessel does not have status as an authorized regular shipping service vessel. In Rotterdam, the goods are transhipped onto a main haul vessel which takes them to New York.*

10.1 Goods moving on board a vessel without status as an authorized regular shipping service vessel do not maintain their Community status. The customs office of exit, therefore, is the customs office supervising the port where they were loaded on the feeder vessel (Antwerp, Belgium), because this is where the goods leave the EU for the first time.

As the goods are consigned to New York, the export declaration must be lodged to the customs office of export in Antwerp at least 24 hours before loading to the vessel on which the goods will first leave the EU i.e. when they are loaded to the feeder vessel.

10.2 In this example, as the customs office of export and the customs office of exit are the same (they are both Antwerp, Belgium), 3.2 to 3.3 applies.

10.3 In spite of the fact that the goods arriving at the port where they are transhipped (Rotterdam, the Netherlands) have non-Community status, the lodgment of an entry summary declaration, at that customs office is not required: goods on vessels moving between EU ports without an intervening port of call outside the customs territory of the Community are exempted.

10.3a Removal from temporary storage for re-export will require the lodgment of an Exit Summary Declaration (EXS) only if the goods remain in temporary storage for more than 14 days or if consignee or destination details change. Where the EXS is waived in accordance with Article 842a (4) CCIP, re-export must be notified by means of a simple re-export notification. (See Guidelines on Export and Exit Part C)

It should be noted that no equivalent scenario applies to air movements. Scenario 8 applies in all cases where export goods are carried directly between EU airports. Aircraft making such flights are deemed not to have left the EU, even where they overfly a third country.

**Scenario 11** The goods are loaded at an airport or a port in the EU onto a feeder aircraft/vessel and subsequently transshipped at a EU port/airport onto a main haul flight/vessel which takes them out of the EU. On its way to the airport/port of transshipment the feeder aircraft/vessel has a stop/call at an airport/port outside the EU but the goods remain on board the vessel /aircraft during that stop/call.

Except for the deadlines, the procedure applies irrespective of whether the goods are taken out of the EU by air or by sea. In this example the goods are taken out by sea.

*Example: The export declaration is lodged to the customs office of Marseille, France. The goods are taken over by the carrier in Marseille, and subsequently moved to Athens, Greece with an intervening call outside the EU, during which call the goods remain on board the vessel. In Athens they are transshipped onto a main haul vessel which takes them out of the EU on a direct service to Port Said, Egypt.*

11.1 As there is an intervening port outside the customs territory of the Community on the way to the port in the EU where the goods are transshipped, the customs office of exit is at the port where the goods were loaded onto the feeder service (Marseille), because this is the last port before they leave the EU for the first time. The goods will effectively be exported and lose their Community status.

In this example, as the customs office of export and the customs office of exit are the same (they are both Marseille), Scenario 3 applies, except for the deadline for lodging the export declaration in Marseilles, which - because the goods are consigned to Port Said (short sea shipping) - must be at least 2 hours before leaving the port.

11.2 An entry summary declaration must be lodged to the customs office of Athens, at least 2 hours before arrival at the port, where the goods are brought (back) into the EU and the goods will be treated as non-Community goods.

11.2a Removal from temporary storage for re-export will require the lodgment of an Exit Summary Declaration (EXS) only if the goods in Athens remain in temporary storage for more than 14 days or if, to the knowledge of the carrier, consignee or destination details change. Where the EXS is waived in accordance with Article 842a (4) CCIP, re-export must be notified by means of a re-export notification. (See Guidelines on Export and Exit Part C and D)

### **III. Movements under a single transport contract in accordance with CCIP Article 793 (2) (b)**

#### **STC process**

**Under the single transport contract (STC) facilitation, the customs office of exit is not the customs office supervising the airport [place] from where the goods physically leave the customs territory in the Community, but - at the request of the exporter/declarant or his representative - the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract. The goods must be taken out of the EU by air, sea, rail or post.**

Except for the deadlines, the procedure applies in the same way irrespective of whether the goods are taken out of the EU by air, sea, rail or post. It does not apply where the goods are taken out of the EU by road. In the scenarios, the goods are taken out of the EU by air and by rail.

Under this facilitation, it may happen that the customs office of exit, i.e. the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract, is also the office at which the export declaration is lodged. This is scenario 12A. Scenario 12B describes the situation where the customs office of exit i.e. the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract, is different from the customs office at which the export declaration is lodged.

**Scenario 12 A The export declaration is lodged at a customs office which is also the customs office supervising the place where the goods are taken over by the carrier for transport out of the EU under a single transport contract.**

*Example: The goods are taken over by the carrier at Vienna airport, Austria, and subsequently flown to Frankfurt, Germany. From Frankfurt they leave the EU by air, on a direct flight to New York, USA. The entire movement from Vienna to New York is covered by a single transport contract. The export declaration is lodged in Vienna and the office of exit is, upon request of the exporter/declarant or his representative, the same office.*

12A.1 The export declaration must be lodged at the office of export (Vienna) at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration must be lodged, to the customs office of export (Vienna), not later than 30 minutes prior to departure of the aircraft from Frankfurt. However, as it is the office of export (Vienna) which is responsible for risk analysis, including risk analysis for safety/security purposes, the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export i.e. in Vienna. The goods cannot be removed from the place where they must be available for control by the office of export until that

office grants release. As the deadline, in this case, is 30 minutes before the goods are loaded onto the aircraft on which they are to leave the customs territory of the Community i.e. in Frankfurt, the deadline will therefore invariably automatically be met simply by compliance with the export procedure.

12A.2 The customs office of export (Vienna) will issue a registration number (MRN) <sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods following possible verification.

The exporter/declarant, or his representative, must advise the office of export that the goods are to be taken over under a single transport contract and request that the office of exit formalities are completed by the office of export. The office of export may require evidence of the single transport contract.

12A.3 The customs office of export (Vienna), is now also, for the purposes of the export procedure, the customs office of exit and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the single contract. The certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of export in Vienna when it releases the goods.

12A.4 In order for the customs office of Frankfurt, which is the office of physical exit (different from the customs office of export/exit which is Vienna) to know that the goods can be loaded for transport out of the EU, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. The carrier must therefore make available on request to the customs office at the actual point of exit one of the following:

- the MRN of the export declaration; or
- a copy of the single transport contract or export declaration; or
- the unique consignment reference number or the transport document reference number together with the number of packages and, if containerized, the equipment identification number: or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the processing system of the person taking over the goods or another processing system.

12A.5 The customs office of physical exit (Frankfurt) will control the physical exit of the goods.

*Example 2: The goods are taken over by a railway undertaking at Paris (France). These goods have to be delivered in Zagreb (Croatia). The entire transport from Paris to Zagreb is covered by one CIM consignment note (= single transport contract). The goods loaded onto the wagon at Paris will only be unloaded at Zagreb. They leave the EU by rail at Dobova (Slovenia).*

12A.1 (1) The export declaration is lodged in Paris and the customs office of exit is, upon request of the exporter/declarant or his representative, the same office.

The export declaration must be lodged at the customs office of export (Paris) at least 2 hours before departure from the office of exit (Paris).

The customs office of export (Paris) is responsible for risk analysis including risk analysis for safety/security purposes.

12A.2 (2) The customs office of export (Paris) will issue an MRN upon acceptance of the declaration and release the goods following possible verification. The exporter/declarant or his representative must inform the office of export (Paris) that the goods will be covered by a single transport contract and has to request that the exit formalities will be completed by the office of exit (Paris).

12A.2 (3) The certificate of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the customs office of export (Paris) when the goods are released.

12A.2 (4) As the customs office of export (Paris) is also the customs office of exit, it supervises the exit of the goods on the basis that exit is guaranteed by the single transport contract and by the fact that the goods will not be unloaded en route (between Paris and Zagreb). The customs office of physical exit (Dobova) may require evidence that the goods have been released for export and that the exit formalities have already been completed. Therefore, the railway undertaking carrying the goods out of the EU must make available on request to the customs office of the actual point of exit one of the following:

- the movement reference number of the export declaration; or
- a copy of the single transport contract (CIM or CIM/SMGS consignment note) or the export declaration for the goods concerned; or
- the unique consignment reference number or the CIM or CIM/SMGS consignment note number and the number of packages and, if containerised, the equipment identification number; or
- information concerning the single transport contract, or the transport of the goods out of the customs territory of the Community, contained in the data processing system of the person taking over the goods or another commercial data processing system.

**Scenario 12B The export declaration is lodged at a customs office of export which is different from the office of exit (i.e. the place where the goods are taken over by the carrier for transport out of the EU under a single transport contract).**

*Example 1: The export declaration is lodged to the customs office at Győr, Hungary. The goods are taken over by the carrier at Vienna airport and subsequently flown to Frankfurt. From Frankfurt they leave the EU by air, on a direct flight to New York. The*

*entire movement from Vienna to New York is covered by a single transport contract. The office of exit is, upon request of the exporter/declarant or his representative, Vienna.*

12B.1 The export declaration must be lodged at Győr, Hungary, at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration must be lodged therefore, at the customs office of export in Győr, not later than 30 minutes prior to departure of the aircraft from Frankfurt.

However, as it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release. As the deadline, in this case, is 30 minutes before the goods are loaded onto the aircraft on which they are to leave the customs territory of the Community, i.e. from Frankfurt, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

12B.2 The customs office of export (Győr, Hungary) issues an MRN upon acceptance of the declaration, performs risk analysis and, following possible verification, releases the goods by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export transmits the necessary particulars of the export movement to the declared customs office of exit (Vienna) using the “Anticipated export record” message.

12B.3 The EAD is to be presented at the customs office of exit (Vienna). Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of exit to be communicated to them electronically. The notification must contain the MRN. In this case it is not necessary for the export accompanying document to be physically presented to the customs authorities.

At the same time, the exporter/declarant, or his representative, must advise the office of exit in Vienna that the goods are to be taken over under a single transport contract and request that the office of exit formalities are completed there. The office of exit in Vienna may require evidence of the single transport contract as it is this office that must satisfy itself that the STC exists, not the office of export in Győr.

12B.4 The customs office of exit in Vienna will satisfy itself that the goods presented correspond to those declared and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the single transport contract. It will forward an “Exit results” message to the customs office of export in Győr at the latest on the working day following the day the goods left the customs office in Vienna.

In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 also apply.

12B.5 In order for the customs office of Frankfurt, which is the office of *physical exit* (different from the customs of exit which is Vienna) to know that the goods can be loaded for transport out of the EU, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. The carrier must therefore make available on request to the customs office at the actual point of exit one of the following:

- the MRN of the export declaration; or
- a copy of the single transport contract or export declaration; or
- the unique consignment reference number or the transport document reference number together with the number of packages and, if containerized, the equipment identification number; or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the processing system of the person taking over the goods or another processing system.

12B.6 The customs office of physical exit (Frankfurt) will control the physical exit of the goods.

*Example 2: The export declaration is lodged at the customs office of export at Paris (France). The goods are loaded into a container which will be transported from Paris to Mannheim (Germany) by road. The container is taken over by a railway undertaking at Mannheim. These goods have to be delivered in Zagreb (Croatia). The entire transport from Mannheim to Zagreb is covered by one CIM consignment note (=single transport contract). The goods loaded onto the wagon at Mannheim will only be unloaded at Zagreb. They leave the EU by rail at Dobova (Slovenia).*

12B.2 (1) The export declaration is lodged in Paris and the customs office of exit is, upon request of the exporter/declarant or his representative, Mannheim (Germany).

The export declaration must be lodged at the office of export (Paris) at least 2 hours before departure from the office of exit (Mannheim). The office of export (Paris) is responsible for risk analysis including risk analysis for safety/security purposes. For this reason the pre-declaration time has to meet the requirements of the customs office of export (Paris). See explanation to Scenario 4, item 4.1.

The customs office of export (Paris) will issue an MRN upon acceptance of the declaration and, following possible verification, release the goods by issuing an EAD.

12B.2 (2) The EAD has to be presented at the customs office of exit (Mannheim). At the same time the exporter/declarant or his representative must inform the customs office of exit that the goods are to be taken over under cover of a single transport contract and has to request that the exit formalities will be completed by the office of exit (Mannheim).



12B.2 (3) When the goods are released, the customs office of exit (Mannheim) will forward an “exit results” message to the customs office of export (Paris). The certificate of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the customs office of export (Paris).

12B.2 (4) The customs office of exit certifies the exit of the goods on the basis that exit is guaranteed by the single transport contract and by the fact that the goods will not be unloaded en route (between Mannheim and Zagreb).

The customs office of physical exit (Dobova) may require evidence that the goods have been released for export and that the exit formalities have already been completed. Therefore the railway undertaking carrying the goods out of the EU must make available on request to the customs office of the actual point of exit one of the following:

- the movement reference number of the export declaration; or
- a copy of the single transport contract (CIM or CIM/SMGS consignment note) or the export declaration for the goods concerned; or
- the unique consignment reference number or the CIM or CIM/SMGS consignment note number and the number of packages and, if containerised, the equipment identification number; or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the data processing system of the person taking over the goods or another commercial data processing system.

## **IV. Export and transit**

**Scenario 13 Goods are exported to an EFTA country by road (or by rail). They leave the EU under the Common Transit procedure. The customs office at which the export declaration and the transit declaration is lodged are the same.**

*Example 1: The export declaration is lodged at the customs office of Reims, France for goods to be exported to Switzerland. Simultaneously, a transit declaration is lodged. The office of departure of the transit movement is Reims, France and the office of destination is Zürich, Switzerland.*

13.1. The office of export is Reims, France and the export declaration must be lodged there at least one hour prior to departure from the customs office of exit. The customs office of exit for the purposes of the deadline for lodging the export declaration is the last customs office before the goods leave the EU. See explanation to Scenario 4 item 4.1. As the goods are placed under the common transit procedure, however, the office of the departure of the transit movement (Reims, France) carries out the formalities of the office of exit for the export procedure.<sup>3</sup>

13.2 The customs office of export (Reims, France) will accept the export declaration and subsequently the transit declaration, perform risk analysis and following possible verification release the goods for the transit procedure.

13.3 The customs office of export/ departure (Reims, France) carries out the formalities of the customs office of exit for the export procedure and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the transit procedure. The certification of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of export (Reims, France) when it releases the goods for transit.

13.4 As the goods are taken out of the EU under a transit procedure, the office of departure (Reims, France) will endorse the TAD with the word "export".

13.5 The customs office of physical exit, which will be an office of transit at the French/Swiss border, controls the physical exit of the goods.

**Scenario 14 Goods are exported to an EFTA country. They leave the EU under the common transit procedure. The export declaration and the transit declaration are lodged at a different customs office in a different Member State.**

*Example: The export declaration is lodged at the customs office in Reims, France for goods to be exported to Switzerland. The goods are moved by road to Freiburg, Germany where they are placed under the common transit procedure. The office of destination is Zürich, Switzerland.*

14.1. The office of export is Reims, France and the export declaration must be lodged there at least one hour prior to departure from the customs office of exit. The customs office of exit for the purposes of the deadline for lodging the export declaration is the last customs office before the goods leave the customs office of export. As the goods are to be placed under the common transit procedure the office of departure of the transit movement, i.e. Freiburg, Germany, carries out the formalities of the office of exit for the export procedure.

14.2. The customs office of export (Reims, France) will issue an MRN upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods for export by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export will transmit the necessary particulars of the export movement to the declared customs office of exit (Freiburg, Germany) – using the "Anticipated export record" message.

14.3 The EAD is to be presented at the customs office of departure (Freiburg, Germany) together with the transit declaration. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of departure to be

communicated to them electronically. This notification must include the MRN. In this case, it is not necessary for the EAD to be physically presented to the customs authorities.

14.4 The customs office at Freiburg, Germany which is the office of departure for the transit movement, will carry out the exit formalities of the office of exit for the export procedure. It will satisfy itself that the goods presented correspond to those declared, place them under the transit procedure and certify the exit of the goods out of the EU on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It will forward an "Exit results" message to the customs office of export in Reims at the latest on the working day following the day the goods left the customs office of departure. In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 will apply.

14.5 As the goods are taken out of the EU under the common transit procedure, the office of departure (Freiburg, Germany) will also endorse the TAD with the word "export".

14.6 The customs office of physical exit, which will be an office of transit at the German/Swiss border, will control the physical exit of the goods.

**Scenario 15 Goods are transported by road to the place in the EU from where they physically leave the EU. Since the movement between the office of export and the office in the EU where the goods finally leave the EU crosses an EFTA country the Common transit procedure is used. The customs office of export and the customs office of departure of the transit procedure are the same.**

*Example: The export declaration is lodged at the customs office in Reims, France, for goods to be exported to Egypt. Simultaneously, a transit declaration is lodged. The office of departure for the transit movement is Reims, France and the office of destination for the transit movement is Genoa, Italy. Since the movement between Reims and Genoa crosses an EFTA country, the Common transit procedure is used. The goods are finally taken out of the EU from Genoa.*

15.1. The office of export is Reims, France and the export declaration must be lodged there at least two hours before leaving the port in the customs territory in the Community (Genoa, Italy). As the goods are placed under the common transit procedure, the office of departure of the transit movement (Reims, France) carries out the formalities of the office of exit for the export procedure.

However, it is the office of export (Reims, France) which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision.

Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export.

The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 24 hours prior to departure from the office of exit at Genoa, as time must be allowed both for risk analysis and any control by the office of export in Reims and for transport to Genoa. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Reims.

15.2 The customs office of export (Reims, France) will accept the export declaration and subsequently the transit declaration, perform risk analysis and following possible verification release the goods for the transit procedure.

15.3 The customs office of export/ departure (Reims, France) carries out the formalities of the customs office of exit for the export procedure and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the transit procedure. The certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of exit (Reims, France) when it releases the goods for transit.

15.4 As the goods are taken out of the EU under a transit procedure, the office of departure (Reims, France) shall endorse the TAD with the word "export".

15.5 An office of transit at the French/Swiss border controls the physical exit of the goods at that stage.

15.6 The customs office of physical exit (Genoa, Italy), which will be the office of destination, controls the physical exit of the goods out of Genoa.

**Scenario 16 Goods are transported by road to the place in the EU from where they physically leave the EU. Since the movement between the office of export and the office in the EU where the goods finally leave the EU crosses an EFTA country the Common transit procedure is used. The customs office of export and the customs office of departure of the transit procedure are not the same.**

*Example: The export declaration is lodged at the customs office in Reims, France, for goods to be exported to Egypt. The goods are moved by road to Freiburg, Germany, where they are placed under the transit procedure for movement via Switzerland to Genoa, Italy. The office of exit is the office where the transit movement starts (Freiburg, Germany). The office of destination of the transit movement is Genoa, Italy. The office of physical exit is Genoa, Italy.*

16.1. The office of export is Reims, France and the export declaration must be lodged there at least two hours before leaving the port in the customs territory in the Community (Genoa, Italy). As the goods are placed under the common transit procedure, the office of

departure of the transit movement (Freiburg, Germany) carries out the formalities of the office of exit for the export procedure.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export (Reims, France) to perform this task if the goods are no longer under its supervision. Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of one hour prior to departure from the office of exit at Genoa, as time must be allowed both for risk analysis and any control by the office of export in Reims and for transport to Genoa. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Reims.

16.2. The customs office of export (Reims, France) shall issue an MRN upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods by issuing an EAD to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export shall transmit the necessary particulars of the export movement to the declared customs office of exit (Freiburg, Germany) using the "Anticipated export record" message.

16.3 The EAD is to be presented at the customs office of departure (Freiburg, Germany), together with the transit declaration. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of departure to be communicated to them electronically. The notification must include the MRN. In this case, it is not necessary for the EAD to be physically presented to the customs authorities.

16.4 The customs office of departure (Freiburg, Germany) will satisfy itself that the goods presented correspond to those declared, place them under the transit procedure and certify the exit of the goods out to the EU on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It will forward an "Exit results" message to the customs office of export in Reims at the latest on the working day following the day the goods left the office of departure in Freiburg. In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 will apply.

16.5 As the goods are taken out of the EU under a transit procedure, the office of departure (Freiburg, Germany) shall endorse the TAD with the word "export"

16.6 An office of transit at the German/Swiss border controls the physical exit of the goods at that stage.

16.7 The customs office of physical exit (Genoa, Italy)), which will be the office of destination, controls the physical exit of the goods out of Genoa.

**Scenario 17 The goods are loaded onto a feeder aircraft at an airport in the EU and flown to another airport in the EU where they are transshipped onto a main haul flight which takes them out of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the airport where the goods are loaded onto the feeder aircraft. The carrier uses the simplified transit procedure provided for under Article 445 CCIP.**

*Example: The export declaration is lodged to the customs office of Helsinki, Finland. The goods are taken over by a carrier using the simplified transit procedure in Helsinki and subsequently moved by air to London, UK under the simplified transit procedure by air. In London they are transshipped onto a main haul flight which takes them out of the EU on a direct service to New York, USA.*

17.1 The office of export is Helsinki, Finland and the export declaration must be lodged there at least at 30 minutes prior to departure from an airport in the customs territory of the Community (London, UK). As the goods are to be carried forward under cover of the Article 445 simplified transit manifest, the office of departure is Helsinki and it will carry out the formalities of the office of exit for the export procedure. The office of destination of the transit procedure is London.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must therefore be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to departure from London, as time must be allowed both for risk analysis and any control by the office of export in Helsinki and for transport to London. In fact, the deadline will invariably automatically be met simply by compliance with the export procedure in Helsinki.

17.2 The customs office of export (Helsinki, Finland) will issue an MRN<sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods for export.

17.3 The customs office of export (Helsinki, Finland), will also carry out the formalities of the customs office of exit, and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the simplified transit procedure and the certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately

to the exporter by the office of exit (Helsinki, Finland) when it releases the goods for transit.

17.4 The goods will be marked with status X (goods under the export procedure which must leave the customs territory of the Community) on the level 2 manifest issued by the authorised carrier.

17.5 The customs office of physical exit (London) will control the physical exit of the goods.

**Scenario 18 A container is loaded on a feeder vessel at a port in the EU and carried to another port in the EU where it is transhipped onto a main haul vessel which takes it out of the EU. The feeder vessel has status as an authorized regular shipping service<sup>4</sup>, in accordance with Articles 313a and 313b CCIP. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel. The simplified transit procedure provided for under Article 448 CCIP is used.<sup>4</sup>**

*Example: The export declaration is lodged at the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium, and subsequently moved on board a ship with a status of an authorized regular shipping service to Felixstowe, UK, where they are transhipped onto a main haul vessel which takes them to New York. The carrier uses the simplified transit procedure applies in accordance with Article CCIP 448.*

18.1 The office of export is Antwerp and the export declaration must be lodged there at least 24 hours before loading of the goods to the vessel that will take them out of the EU, i.e. the main haul vessel in Felixstowe. As the goods are to be carried forward under cover of the Article 448 simplified transit manifest, the office of departure is Antwerp and it will carry out the formalities of the office of exit for the export procedure. The office of destination of the transit procedure is Felixstowe.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must therefore be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release. If at all relevant in practice, the deadline for lodgement of the export declaration in Antwerp shall not be less than 24 hours before loading at the port (Felixstowe, UK) from which the main haul vessel will leave the customs territory of the Community.

18.2 The customs office of export (Antwerp, Belgium) will issue an MRN<sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods for export.

18.3 The customs office of export (Antwerp, Belgium), will also carry out the formalities of the customs office of exit for the export procedure and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the carrier using the simplified transit procedure. The certification of exit required by other authorities, e.g. VAT, is immediately issued to the exporter by the office of exit (Antwerp, Belgium) when it releases the goods.

18.4 The goods will be marked with status X (goods under the export procedure which must leave the customs territory of the Community) on the level 2 manifest issued by the authorised carrier.

18.5 The customs office of physical exit (Felixstowe, UK) will control the physical exit of the goods.

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<sup>1</sup> The export declaration registration number will normally take the form of the Movement Reference Number (MRN) required by the Export Control System (ECS). In cases where the office of export is also the office of exit, or these offices are both in the same Member State, and ECS messages are not exchanged, national export declaration registration numbers may be used.

<sup>2</sup> According to Article 313a CCIP, a regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at any points outside this territory or in a free zone of control type 1 in the meaning of Article 799 CCIP of a port in this territory. Ships operating under the status of a regular shipping service have to comply with the provisions laid down in Articles 313a and 313b CCIP. These ships should not be mistaken for ships that do not have the afore-mentioned status but operate regular (i.e. scheduled, advertised) services.

<sup>3</sup> Unlike with STC, the office of export/departure is not the office of exit. Article 793b CCIP refers to goods '...sent to a customs office of exit under a transit procedure...'

<sup>4</sup> In accordance with Article 448 CCIP, a shipping company having a status of an authorised regular service may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).