

Bringing Goods out of the EU

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This presentation simplifies the issues for easier comprehension and can therefore not replace legal analysis.

Overview

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1. The standard 2 steps export procedure (1)

Goods are declared electronically for export (Art. 788, 789 CCIP)

- either at the customs office where the exporter is established
- or at the customs office where the goods are packed or loaded for export shipment
- or where a sub-contractor is established
- or, where justified, somewhere else
- The export declaration must - apart from some exceptions - contain the security data (see point 9)
- Person responsible: the owner of the goods in the EU; if the owner is outside the EU, the party in the EU is responsible
- Goods are presented to the customs office of export (this may, if authorized, also be done by indicating that the goods are available for controls at the exporter's premises)
- The customs declaration is accepted (Art. 63 CC) and registered with a Movement Reference Number (MRN)

1. The standard 2 steps export procedure (2)

- Following a risk-based or random verification, the goods are released for export by the customs office of export who issues an export accompanying document (EAD); where authorised, the declarant himself prints out the EAD (Art. 792 (2) CCIP)
- The customs office of export sends the export declaration data (including any corrections made by this office) to the declared customs office of exit (Art. 796b CCIP)
- When the goods arrive at the customs office of exit, the arrival is to be notified (Art. 793 (1), 796b CCIP)
 - either by an electronic notification containing the Movement Reference Number (MRN) of the export declaration
 - or by indicating the MRN otherwise (e.g. bar code, EAD)
- The customs office of exit may verify whether the goods presented correspond to those declared (Art. 793a CCIP)

1. The standard 2 steps export procedure (3)

- If prior to exit from the EU goods are handed over from one person to another (e.g. from the truck driver to the storage holder and from the storage holder to the vessel operator), each person has to provide to the next the following data (Art. 796d (1) CCIP):
 - the UCR or transport document reference number or the container identification marks, and
 - the MRN of the export declaration
- The carrier who brings the goods out of the EU notifies the exit to the customs office of exit, unless this information is otherwise available to that office (Art. 796d (1) CCIP); if he brings the goods back into the EU, he has to notify this, too
- The customs office of exit notifies the exit to the customs office of export (Art. 796d (2) CCIP)
- The customs office of export certifies the exit to the exporter, e.g. for the purposes of VAT relief (Art. 796e (1) CCIP)

The deadlines laid down in Art. 592b CCIP (see point 6) are normally not relevant under the 2 steps export procedure, given that the customs declaration must be lodged earlier (at the latest at the time of presenting the goods to the customs office of export)

2. The 1 step export procedure

- Entry in the records by an approved exporter (Art. 285a CCIP)
- National simplifications (Art. 289 CCIP)
- Single transport contract (Art. 793 (2) (a) CCIP) if the export operation and the single transport contract start at the same place
- Oral declarations and declarations made by any other act for goods not subject to prohibitions and restrictions (Art. 226, 231, 794 (2) CCIP)
- Postal traffic of goods not subject to prohibitions and restrictions (Art. 237 CCIP)
- Goods not subject to prohibitions and restrictions and not exceeding 3000 € per consignment and per declarant (Art. 794 (1) CCIP)
- Re-export with Carnet ATA (Art. 841(2) CCIP)

In particular under the 1 step export procedure the time limits laid down in Art. 592b CCIP (see point 6) are relevant if they are not waived in Art. 592a CCIP (see point 4). In the last 4 cases the declaration is made at the customs office of exit.

3. Situations in which the provisions on the export procedure apply

- Bringing Union goods to a destination outside the EU (Art. 786 (1) CCIP)
- Movements of Union goods to and from special fiscal territories within the EU (Art. 786 (2) (a) CCIP)
- Delivery of tax exempt Union aircraft and ship supplies (Art. 786 (2) (b) CCIP)
- Outward processing (Art. 589 (2) CCIP)
- Re-exportation under (Art. 182 (3) CC, Art. 841(1) CCIP)
 - customs warehousing
 - inward processing
 - processing under customs control
 - temporary admission
- Delivery of non-Union aircraft and ship supplies (Art. 841 (1) CCIP)

4. Waivers from the pre-departure deadlines (1)

- Electricity; pipelines; postal traffic; letters, postcards, printed matter, including on electronic medium
- Goods for which an oral declaration or a declaration by any other act may be made, except the following goods if carried under a transport contract:
 - household effects (special commodity code 9905 may be used)
 - pallets, empty containers
 - other means of transport
- Goods contained in travellers' personal luggage
- Goods covered by ATA and CPD carnets or NATO form 302
- Goods carried by vessels or aircraft travelling only between EU ports or airports
- Weapons and military equipment transported by, or on behalf of, the military authorities of the Member States

4. Waivers from the pre-departure deadlines (2)

- Goods brought to offshore drilling or production platforms or wind turbines
- Goods of a value of 22 € or less if the customs authorities agree and are able to carry out risk analysis
 - in the system used by the economic operator or
 - on the basis of information provided by the economic operator
- Goods entitled to diplomatic duty relief
- Goods supplied to vessels or aircraft
- Goods brought to or from special fiscal territories within the EU
- Goods destined for Helgoland, San Marino, the Vatican
- Goods destined for Andorra, Norway, Switzerland

These waivers are laid down in Art. 592a CCIP and international agreements

5. Situations in which an exit summary declaration (EXS) is required

In principle, an EXS is required in cases where goods are brought out of the EU without a customs declaration (Art. 842a (1) CCIP), i.e.

- Goods are moved between two EU Member States via the territory of one or several third countries (e.g. from Slovenia via the Balkan countries to Greece)
- Goods leave the EU from temporary storage or a control type I free zone
- Goods are moved to the EU border or out of the EU under a transit procedure, and the conditions for an EXS waiver are not fulfilled

6. Pre-departure deadlines

- deep-sea containerized cargo: 24h before the goods are loaded onto the vessel on which they are to leave the EU
- deep-sea bulk/break bulk cargo: 4h before leaving the port in the EU
- short-sea cargo: 2h before leaving the port in the EU
- air traffic: 30 minutes prior to departure from an EU airport
- Rail and inland waterways: 2h before departure from the last EU customs office
- Road: 1h before departure from the last EU customs office

7. EXS: Who is responsible?

- The carrier is responsible for lodging the EXS within the deadline and for its accuracy and completeness, unless he has been informed and given his consent to a third party to file instead of him – Art. 842a (5) CCIP
- „Carrier“ means (Art. 842a (5), 796d (1) CCIP):
 - the person who brings (or assumes responsibility for bringing) the goods out of the EU
 - in the case of combined transportation (e.g. truck on a ferry): the person who will operate the means of transport when the means of transport leaving the EU has arrived at its destination
 - in the case of a vessel sharing or similar contracting arrangement: the person who has undertaken a contract and issued a bill of lading or airway bill for carriage out of the EU
- Exception: combined transit/EXS declaration: the declarant/principal (Art. 842a (3) CCIP)

8. EXS: Role of the customs office of exit (1)

“Customs office of exit” means in the context of the EXS(Art. 842a (2) CCIP):

- the customs office competent for the place from where the goods will leave the EU (i.e. the last customs office)
- in maritime and air traffic: the customs office competent for the port/airport where the goods are loaded onto the vessel/aircraft on which the goods will be brought to a destination outside the EU

8. EXS: Role of the customs office of exit (2)

The customs office of exit, after receiving the EXS,

- registers the EXS and assigns a registration number
- notifies the carrier (even where a third party has lodged the EXS; the third party will also be notified) of the registration number
- carries out risk analysis within the respective time limits laid down for the type of traffic concerned
- releases the goods for exit where no prohibitions or restrictions prevent this
- may impose penalties for
 - lodging an inaccurate EXS
 - not respecting the deadline
 - not lodging an EXS

9. EXS: Standard data elements (1)

- Number of items contained in the EXS
- Unique consignment reference number assigned to the goods *or*
- Transport document number
- Consignor
- Person lodging the EXS
- Consignee
- Code(s) for the country(ies) of routing, to the extent known
- Code for the customs office of exit
- Location of the goods where they may be examined prior to the exit
- Acceptable goods description *or*
- 4 digit HS code
- Code for the type of packages
- Number of packages

9. EXS: Standard data elements (2)

- Shipping marks for packaged goods *or*
- Container identification marks
- Number of the item in relation to the total number of items
- Gross mass (kg)
- UN code for dangerous goods
- Seal number
- Code for the method of payment for transport charges (e.g. cash, credit card) if the information is available
- Declaration date
- Signature/authentication
- Code for special circumstances (postal/express consignment, ship/aircraft supplies, AEO) if applicable

10. EXS: Exemptions

- Goods exempted from the pre-departure deadlines (Art. 842a (4) (a) CCIP)
- Goods loaded at an EU port/airport for discharge at another EU port/airport, even if a non-EU port/airport is called (Art. 842a (4) (b) CCIP)
- Goods remaining on board a vessel/aircraft to be unloaded outside the EU (Art. 842a (4) (c) CCIP)
- Goods which were loaded at a previous port/airport to be unloaded outside the EU (Art. 842a (4) (d) CCIP)
- Goods transhipped in temporary storage or a control type I free zone which leave by air, sea or rail within 14 days (Art. 842a (4) (e) CCIP)
- Goods for which evidence is provided that the export formalities have already been fulfilled elsewhere in the EU (Art. 842a (4) (f) CCIP)

11. Re-export notification

- Where the re-export of non-Union goods neither requires a customs declaration nor an exit summary declaration (including transit with EXS data), a re-export notification is to be lodged at the customs office of exit (Art. 841a (2) CCIP)
- The definition and role of the customs office of exit is the same as in the case of an EXS (see point 8)
- As in the case of the EXS, the carrier is primarily responsible for lodging the re-export notification, but third parties may file with its knowledge and consent (Art. 841a (3) CCIP)
- The differences between the EXS and the re-exportation notification are:
 - the deadlines of Art. 592b CCIP do not apply (so that there can be no penalty for not respecting a deadline as long as the filing and release take place before the exit)
 - a shorter data set than that for EXS (see point 9) is to be provided according to the specification of the Member State concerned

12. Questions

1. Why are the pre-departure deadlines normally not relevant under the 2 steps export procedure?
2. In which cases may the pre-departure deadlines become relevant for export declarations?
3. Who must lodge the export declaration?
4. Where must the export declaration be lodged?
5. What does the holder of goods declared for export have to do when he hands over the goods to another person before the goods have left the EU?

12. Questions

6. What has the carrier of export goods have to do when
 - a) he brings the goods out of the EU?
 - b) he brings the goods already presented at the customs office of exit back into the EU?
7. What are the export formalities under a single transport contract?
8. How are commercial consignments up to a value of 22 € treated?
9. In which cases is an exit summary declaration or a re-export notification required?
10. Your questions?

12. Answers (1)

1. The export declaration must be lodged at the customs office of export from where the goods can move to the customs office of exit only once the goods have been released. The time of lodging the declaration and releasing the goods is therefore normally prior to the deadlines for pre-departure declarations
2. The longest deadline concerns containers in long distance maritime traffic (24 h before loading). In such cases the pre-departure deadline may become relevant, especially if the export declaration is lodged at the customs office of exit
3. The owner of the goods in the EU must lodge the export declaration; if the owner is outside the EU, the contracting party in the EU is responsible
4. The export declaration must, apart from some special rules, be lodged with customs
 - either at the place where the exporter is established
 - or where the goods are packed or loaded for export shipment

12. Answers (2)

5. The holder of the goods has to provide to the next holder
 - the UCR, transport document No or container No, and
 - the MRN of the export declaration
6. The carrier has to notify the exit, and, if the goods have already been presented at the customs office of exit, also the non-exit
7. The exporter (who may be represented by the carrier or any other representative) lodges the export declaration at the customs office of export. However, the exit confirmation is provided by the customs office responsible for the place from where the goods are taken over by the carrier under a transport contract according to which the goods will be brought out of the EU by the carrier (this office may be already be the customs office of export). This facilitation is not available for goods moved out of the EU by road

12. Answers (3)

8. Commercial consignments up to a value of 22 € are exempted from the pre-departure deadlines if customs can carry out risk analysis by other means, e.g. on the basis of the manifest. For low value goods the manifest is often used also for the purposes of the export declaration
9. An exit summary declaration or a re-export notification is required when goods are brought out of the EU without an export (including re-export) declaration or a transit declaration containing the EXS data, and notably
 - for movements between EU Member States through a third country,
 - for movements to a third country starting from a temporary storage facility or a control type I free zone