

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article DA-VIII-1-01 (810-01-DA)

Time limits for pre-departure declarations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 263(1)	Article 265(a)	Articles 592b to 592d	-	DA

1. The pre-departure declaration referred to in Article 263 of the Code shall be lodged at the competent customs office by the following time limits:

- (a) in the case of maritime traffic:
 - (i) for containerised cargo, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;
 - (ii) for containerised cargo movements between the customs territory of the Union and Greenland, the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean and all ports of Morocco, at least two hours before departure from a port in the customs territory of the Union;
 - (iii) for containerised cargo movements between the French overseas departments, the Azores, Madeira or the Canary Islands and a territory outside the customs territory of the Union, where the duration of the voyage is less than 24 hours, at least two hours before departure from a port in the customs territory of the Union;
 - (iv) for other cases, at least 2 hours prior to departure from a port in the customs territory of the Union;
- (b) in the case of air traffic, as early as possible before the goods are loaded onto the aircraft on which they are to be taken out of the customs territory of the Union and at the latest 30 minutes before loading;
- (c) in the case of road and inland waterways traffic, at least one hour before the goods are to leave the customs territory of the Union;
- (d) in the case of rail traffic:

- (i) at least two hours before the goods are to leave the customs territory of the Union;
 - (ii) at least one hour before arrival of the means of transport at the place for which the customs office of exit is competent, where the train voyage from the last train formation station to the customs office of exit takes less than two hours;
 - (e) where Regulation (EC) No 612/2009 applies, at the latest at the time of loading the goods in accordance with Article 5 (7) of that Regulation.
2. The time limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union.
- The first subparagraph shall also apply in any of the following situations:
- (a) where the goods have arrived at the customs office of exit on another means of transport from which they are transferred (inter-modal transport);
 - (b) where the goods have arrived at the customs office of exit on another means of transport which is, itself, transported on the active means of transport referred to in the first sub-paragraph (combined transportation).
3. The time limits referred to in paragraph 1 shall not apply in case of *force majeure*.

Article DA-VIII-1-02 (810-03-DA)

Waiver from the obligation to lodge a pre-departure declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 263(2)(b)	Article 265(b)	Articles 592a & 842a	-	DA

Notwithstanding the obligation to lodge a customs declaration or a re-export declaration, , the lodging of a pre-departure declaration shall be waived in accordance with Article 263(2)(b) of the Code for the following:

- (a) electrical energy;
- (b) goods leaving by pipeline;
- (c) letters, postcards and printed matter and their electronic equivalents;
- (d) goods moved under the rules of the acts of the Universal Postal Union;
- (e) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- (f) goods for which an oral declaration is permitted in accordance with Articles DA-V-2-03a and DA-V-2-03(2) with the exception of, if carried under a transport contract, pallets, spare parts, accessories and equipment for pallets, containers, spare parts, accessories and equipment for containers, means of transport, spare parts, accessories and equipment for means of transport;
- (g) goods contained in travellers' personal baggage;

- (h) goods for which a declaration made by any other act is permitted in accordance with Articles DA-V-2-04b(1) and DA-V-2-04a(2) with the exception of, if carried under a transport contract, pallets, spare parts, accessories and equipment for pallets, containers, spare parts, accessories and equipment for containers, means of transport, spare parts, accessories and equipment for means of transport;
- (i) goods covered by ATA and CPD carnets;
- (j) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (k) goods carried on vessels or aircraft moving between Union ports or airports without any intervening call at any port or airport outside the customs territory of the Union. The same shall apply where the vessel or aircraft that transports the goods is to call at a port or airport outside the customs territory of the Union and those goods are to remain loaded on board the vessel or aircraft during the call at the port or airport outside the customs territory of the Union;
- (l) weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- (m) the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of such offshore installations;
 - (ii) goods to be used to fit or equip the said offshore installations;
 - (iii) other provisions to be used or consumed on the said offshore installations;
- (n) goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept, with the agreement of the economic operator, to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator;
- (o) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (p) goods which are supplied for incorporation as part of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipments of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
- (q) goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, and

the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio.

- (r) where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
- (s) where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged and remain on the means of transport that will carry them out of the customs territory of the Union;
- (t) where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them from that temporary storage facility or free zone out of the customs territory of the Union, provided that the following conditions are fulfilled:
 - (i) the transhipment is undertaken within 14 days from when the goods were in temporary storage or placed under the free zone procedure; in exceptional circumstances, the customs authorities may extend this period of time in order to deal with those circumstances;
 - (ii) information about the goods is available to the customs authorities;
 - (iii) the destination of the goods and the consignee do not change, to the knowledge of the carrier;
- (u) where goods were brought into the customs territory of the Union but they were rejected by the customs authority of the Union and were immediately returned to the country of export.

CHAPTER 2

Formalities on exit of goods

Article DA-VIII-2-01 (820-05-DA)

Presentation of the goods at the customs office of exit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)			DA

In accordance with Article 6 (3)(a) of the Code, when the goods are presented at the customs office of exit, the customs authorities may allow means for the exchange of information other than electronic data-processing techniques to be used for the following:

- (a) identification of the export declaration;
- (b) other communications, regarding in particular discrepancies between the goods declared and released for the export procedure and the goods presented.

CHAPTER 3

Export and re-export

Article DA-VIII-3-01 (820-12-DA)

Invalidation on customs initiative

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 174	Article 175	Articles 792a, 796e	-	DA

Where after a period of 150 days from the date of release of the goods for the export procedure or re-export the customs office of export received neither information on the exit of the goods from the customs office of exit nor evidence that the goods have left the customs territory of the Union from the person who lodged the export or re-export declaration, that office shall invalidate the declaration concerned.

Article DA-VIII-3-02 (820-13-DA)

Retrospective lodgement of an export or re-export declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)			DA

In accordance with Article 6 (3)(a) of the Code, the customs authorities may allow means of exchange and storage of information other than electronic data-processing techniques may be used for the retrospective lodgement of an export or re-export declaration.