

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article IA-VIII-1-00 (XXX)

Electronic systems

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 16(1) | Article 17 | | Annex B | IA |

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the exit of goods out of the customs territory of the Union.

2. An EU harmonised trader interface, defined by the Commission and the Member States in agreement with each other, shall be used for the exchange of information pertaining to the exit of goods out of the customs territory of the Union.

Article IA-VIII-1-00a (820-16-IA (820-16(6)MCCIP))

Lodging of a pre-departure declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 263 | Article 268 | | Annex B | IA |

The pre-departure declaration shall be made in any language which is acceptable to the customs authorities responsible for the customs office where the declaration is lodged.

Article DA-VIII-1-01b

Goods not covered by a pre-departure declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
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|-------------|-------------|----------------------------|--|----|
| Article 267 | Article 268 | Articles 592f(1) & 842d(3) | | DA |
|-------------|-------------|----------------------------|--|----|

Where it is found that goods intended to be taken out of the customs territory of the Union are not covered by a pre-departure declaration, and except where the obligation to lodge such declaration is waived, one of the persons referred to in Article 267(2) of the Code shall lodge immediately such declaration.

Article IA-VIII-1-01 (810-02-IA)

Risk analysis

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 264 | Article 266 | Article 592e(1) | - | IA |

1. Risk analysis shall be carried out within the time-limits within which the pre-departure declaration is to be lodged. That time limit shall not apply where a risk is identified or additional risk analysis needs to be carried out.
2. Where goods covered by one of the waivers from the obligation to lodge a pre-departure declaration laid down in Article DA-VIII-1-02 are taken out of the customs territory of the Union, risk analysis shall be carried out upon presentation of the goods on the basis of any available information about the goods.

CHAPTER 2

Formalities on exit of goods

Article IA-VIII-2-01 (820-04-IA)

Communication between the customs offices of export and exit

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267(4) | Article 268 | Article 796b | Annex B | IA |

1. The customs office of export shall, upon release of the goods, make available to the declared customs office of exit the particulars of the export declaration supplemented, as appropriate, by the customs office of export. ['Anticipated export record']

2. Paragraph 1 shall not apply where goods are deemed to have been released for export.

Article IA-VIII-2-01a

Export and transit

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267(4) | Article 268 | 793b | | IA |

Where Union goods are placed under a transit procedure after having been released for export, the customs office of departure of the transit procedure shall act as the customs office of exit for the export procedure subject to the following conditions:

(a) that office is in a position to establish that the goods have actually been taken out of the customs territory of the Union;

(b) confirmation of the exit of the goods from the customs territory of the Union is made only once the goods have been taken out of the customs territory of the Union.

Article IA-VIII-2-02 (820-05-IA)

Presentation of the goods at the customs office of exit

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Articles 793, 796 c | Annex B | IA |

1. The person presenting the goods on exit shall at the moment of presentation of the goods at the customs office of exit:

- (a) indicate the Master Reference Number of the export declaration except where such number was not notified;
- (b) indicate any discrepancies between the goods declared and released for export and those presented, including cases where goods have been repackaged or containerised before their presentation at the customs office of exit.

Where only part of the goods covered by an export declaration is presented, the person presenting the goods shall notify the number of packages and, if containerised, the equipment identification.

2. Goods declared for export may be presented at a customs office of exit other than that declared in the export declaration. Where the actual customs office of exit is located in another Member State than that originally declared, it shall request the particulars of the export or re-export declaration from the customs office of export.

Article IA-VIII-2-03 (820-06-IA)

Formalities before the exit of the goods

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Article 796d (1) | Annex B | IA |

1. The customs office of exit may carry out appropriate risk analysis or customs controls before the goods leave the customs territory of the Union in order to verify that the goods presented correspond to those declared. Any examination of the goods shall be carried out by the customs office of exit on the basis of the information received from the customs office of export. [‘Anticipated export record’]

The following provisions shall apply in case of discrepancies indicated by the person presenting the goods, or discovered by the customs office of exit:

- (a) where goods are missing, the customs office of exit shall inform the customs office of export about the missing goods; [‘Exit results’];
- (b) where goods are in excess, the customs office of exit shall refuse the exit of these goods until an export or re-export declaration has been lodged for the goods in excess. That export or re-export declaration may be lodged at the customs office of exit;
- (c) where there is a discrepancy in the nature of the goods, the customs office of exit shall refuse the exit of these goods until an export declaration has been lodged for them and shall inform the customs office of export [‘Exit results’]. That export or re-export declaration may be lodged at the customs office of exit.

2. Unless that information is available to the customs authorities through existing commercial, port or transport systems, the carrier shall notify the exit of the goods to the customs office of exit by providing the unique consignment reference number or the transport

document reference number, and the number of packages or, if containerised, the equipment identification number, and, if one has been issued, the Master Reference Number of the export or re-export declaration.

Article IA-VIII-2-04 (820-09-IA)

Supervision and confirmation of exit by the competent customs office

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Article 796d (2), (3) | | IA |

1. Once released for exit, the customs office of exit shall supervise the physical exit of the goods from the customs territory of the Union.
2. The customs office of exit shall inform the customs office of export of the exit of the goods at the latest on the working day following the day the goods have left the customs territory of the Union or the exit from that territory has been refused. [‘Exit results’]
3. In unforeseen circumstances, where goods covered by one export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union through more than one customs office of exit, each customs office of exit where the goods were presented shall control the physical exit of the goods which leave the customs territory of the Union from that office. The customs office(s) of exit shall inform the customs office of export of those goods which have left the customs territory of Union from those offices.

Article IA-VIII-2-05 (820-10-IA)(moved to IA-VIII-2-07)

Article IA-VIII-2-06 (820-11-IA)

Certification of exit to the exporter or declarant

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Articles 796e, 793b | - | IA |

1. The customs office of export shall certify the exit to the person who lodged the customs declaration in the following cases:
 - (a) where that office has been informed by the customs offices of exit that the goods have left the customs territory of the Union;
 - (b) where that office is the actual customs office of exit and has information to indicate that the goods have left the customs territory of the Union;
 - (c) where that office has, in the cases referred to in Article IA-VIII-2-07(2) (820-10(2)-IA), received no information on the exit of the goods from the customs office of exit within 30 days, but considers that the evidence provided in

accordance with Article IA-VIII-2-07 (820-10(4)-IA) is sufficient. [‘exit results’]

2. The customs office of export shall inform the declared customs office of exit that it has certified the exit in accordance with paragraph 1(c).

Article IA-VIII-2-07 (820-10-IA)

Enquiry procedure

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Article 796da | - | IA |

1. Where, after 90 days from the release of goods for export, the customs office of export has not been informed about the arrival at exit or the exit, it may request the person who lodged the customs declaration to indicate the date and the customs office of exit from which the goods left the customs territory of the Union.

2. The exporter or declarant may, on his own initiative or following a request made in accordance with paragraph 1, inform the customs office of export that all or part of the goods declared for export have left the customs territory of the Union indicating the date(s) and the customs office(s) of exit from which the goods have left the customs territory of the Union and request the customs office of export to certify the exit. In this case, the customs office of export shall request information on the exit of the goods from the customs office of exit, which shall respond within 30 days. [‘exit results’]

3. Where, in the cases referred to in paragraph 2, the customs office of exit does not confirm the exit of the goods within the deadline referred to in paragraph 2, the customs office of export shall inform the exporter or declarant. That person may provide to the customs office of export evidence that the goods have left the customs territory of the Union.

4. The evidence referred to in paragraph 3 may be provided in particular by one of the following means or a combination thereof:

- (a) a copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Union;
- (b) the proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union;
- (c) a declaration signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union;
- (d) a document processed by the customs authority of a Member State or a third country in line with their procedure and practices;
- (e) economic operators' records of goods supplied to ships, aircraft or offshore installations.

CHAPTER 3

Export and re-export

Article IA-VIII-3-01 (820-02-IA)

Export declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 162 | Article 165(a) | Article 787, 796 b (2) | | IA |

Where goods are to be moved to more than one customs office of exit as more than one consignment, each individual consignment shall be covered by a separate export declaration.

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

Retrospective lodgement of an export declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 162 | Article 165(a) | Article 795 | | IA |

1. Where an export declaration was required but the goods have been brought out of the customs territory of the Union without such declaration, the exporter shall lodge a retrospective export declaration. This declaration shall be lodged at, and handled by, the customs office competent for the place where the exporter is established. The declaration shall be accepted and exit shall be certified subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.

2. Where Union goods have left the customs territory of the Union intended for re-import, are no longer intended to be re-imported, and a different form of the declaration is required, an export declaration shall be lodged at, and handled by the customs office competent for the place where the exporter is established. The declaration shall be accepted subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.

Article IA-VIII-3-03 (820-14-IA)

Lodging of a re-export declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
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|----------------|----------------|--------------------|---|----|
| Article 159(3) | Article 161(a) | Articles 841, 841a | - | IA |
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The re-export declaration for discharging temporary admission for goods covered by an ATA/CPD carnet may be lodged at the customs office of exit.

Article IA-VIII-3-04 (820-15-IA)

Use of an ATA/CPD carnet

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 267 | Article 268 | Articles 797-798 | | IA |

1. An ATA/CPD carnet may be used as an export declaration where the carnet is issued in a Member State and endorsed and guaranteed by an association established in the customs territory of the Union forming part of an international guarantee chain.
2. The carnet shall be applicable only to Union goods to which the following conditions do not apply:
 - (a) they have undergone customs export formalities with a view to refunds being granted on export to territories outside the customs territory of the Union under the common agricultural policy;
 - (b) they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to territories outside the customs territory of the Union under the common agricultural policy;
 - (c) they are eligible for the repayment or remission of import duty on condition that they are exported from the customs territory of the Union.
3. Where goods covered by an ATA carnet are entered for the purposes of temporary export, the customs office of export shall carry out the following formalities:
 - (a) verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
 - (b) complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
 - (c) complete the counterfoil and box H of the exportation voucher;
 - (d) enter its name in box H (b) of the re-importation voucher;
 - (e) retain the exportation voucher.
4. If the customs office of export is not the customs office of exit, the customs office of export shall carry out the formalities referred to in paragraph 3, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.
5. The deadlines for re-import of the goods laid down by the customs office of export in box H (b) of the exportation voucher may not exceed the validity of the carnet.

6. Where Union goods which left the customs territory of the Union under cover of an ATA/CPD carnet are no longer intended to be re-imported, an export declaration shall be lodged at the customs office of export. This declaration shall be handled solely by the customs office of export.

On presentation of the carnet in question, the customs office of export shall, upon request, certify a copy of the carnet and invalidate the re-importation voucher and counterfoil.

Article IA-VIII-3-05 (820-12-DA)

Goods that do not leave the customs territory of the Union

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|------------------------------|--------------|---------------------------|
| Article 174 | Article 175 | Articles 792a, 796e, 796d(4) | - | DA |

1. Where goods released for the export procedure or for re-export do not leave the customs territory of the Union, the exporter or the declarant shall immediately inform the customs office of export.
2. Where the goods have already been presented to the customs office of exit, one of the persons referred to in Article 267(2) of the Code shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and refer to the Master Reference Number of the export or re-export declaration, if one has been issued.
3. In the case of an invalidation of the export or re-export declaration in accordance with Article DA-VIII-3-01, the customs office of export shall inform the person who lodged the customs declaration and the declared customs office of exit of that invalidation.

CHAPTER 4

Exit summary declaration

Article IA-VIII-4-01 (820-16-IA)

Lodging and registration of an exit summary declaration

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 271 | Article 273(a) | Articles 842a-842d | Annex B | IA |

1. Except in the cases referred to in Article 271(3) and (4) of the Code, the customs office of exit shall:

- (a) register immediately upon its receipt the exit summary declaration;
- (b) without prejudice to paragraph 2, provide a Master Reference Number to the person who lodged the declaration;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.

2. In the case of the second subparagraph of Article 271(1) of the Code, the customs office where the exit summary declaration is lodged shall provide a Master Reference Number to the person who lodged the declaration.

In such cases the customs office of exit shall process such a declaration as if it had been lodged there.

Article IA-VIII-4-02

Goods that do not leave the customs territory of the Union

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 174 | Article 175 | Article 842a(6) | - | DA |

Where goods declared for exit are no longer destined to be taken out of the customs territory of the Union, one of the persons referred to in Article 267(2) of the Code shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and refer to the Master Reference Number of the exit summary declaration.

CHAPTER 5

Re-export notification

Article IA-VIII-5-01 (820-19-IA)

Notification and handling of a re-export notification

| UCC implemented provision | UCC empowering provision | Current IP provision | Annex | Adoption procedure |
|----------------------------------|---------------------------------|-----------------------------|--------------|---------------------------|
| Article 274 | Article 276(a) | Article 841a | Annex B | IA |

Except in the cases referred to in the second subparagraph of Article 274(3) and (4) of the Code, the customs office of exit shall:

- (a) register immediately upon its receipt the re-export notification;
- (b) provide a Master Reference Number to the person who lodged the notification;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.