

Customs procedures are the set of managements and operations related to imports or exports of goods to and from the EU, as these are defined by the ***Union Customs Code (UCC)***.

The easy-to-use eLearning course **Export** is based on the Union Customs Code and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Customs 2020 Programme.

Scope

It provides **fundamental knowledge** in the domain of export and the **related procedures** as defined by the ***Union Customs Code (UCC)***.

Audience

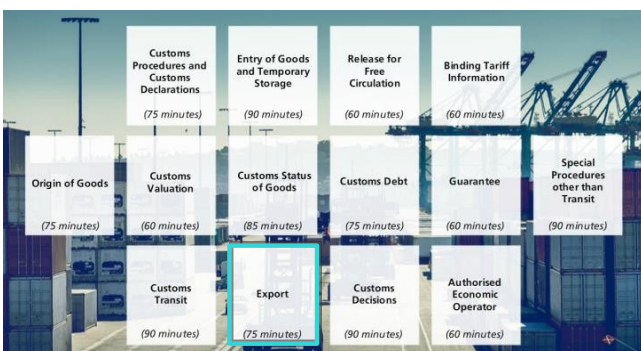
Customs officials and **economic operators** involved in the procedures to take goods out of the customs territory of the European Union.

Learning Outcomes

By the end of this 75-minute course, you will have learned about:

- what it means when goods leave the customs territory;
- the different scenarios for goods to leave the customs territory;
- the special cases in the export process.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

This course deals first with the regular scenario to export goods and then looks at the other scenarios how goods can be taken out of the customs territory of the European Union. Finally, we will explore some special cases such as excise goods and split consignment.

You may interrupt your course. When reopening the course, you can resume where you have left the course off. The completed sections are indicated in yellow in the menu. A course summary of the most relevant information is made available in a printable format in the course library.

Description	Export	Re-export	Re-export from free zone and temporary storage	Export followed transit
Union or non-Union goods?	Union	non-Union	non-Union	Union
1-step or 2-step procedure?	2-step	2-step	1-step	2-step
How to present information to customs?	Export declaration (covering Exit Summary Declaration (EXS))	Re-export declaration (covering EXS)	Re-export notification	Export declaration (covering EXS) Transit declaration
Customs office of export	X	X		X
Customs office of exit	X	X	X	X
Customs office of departure				X
Customs office of destination				X

Course duration

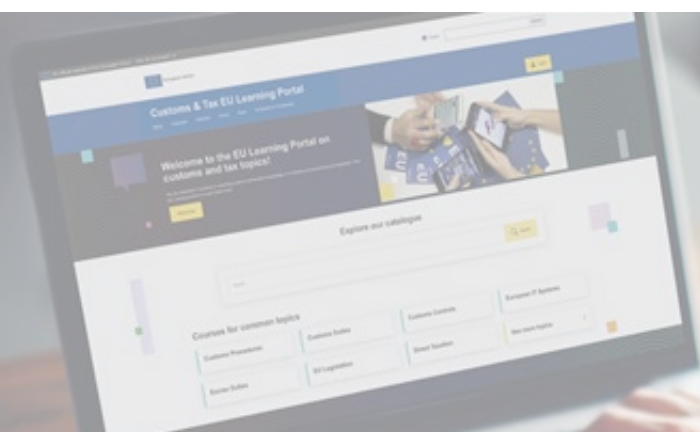
The course takes around 75 minutes to complete.

Available languages

The course is available in English. However, consult the [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via the [Customs and Tax EU Learning portal](#) for direct view.
- Registered users can download the course.
- Troubleshoot technical issues and get help by clicking on FAQ or Support.



Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

Contact DG TAXUD/E3 Management of Programmes & EU training
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