

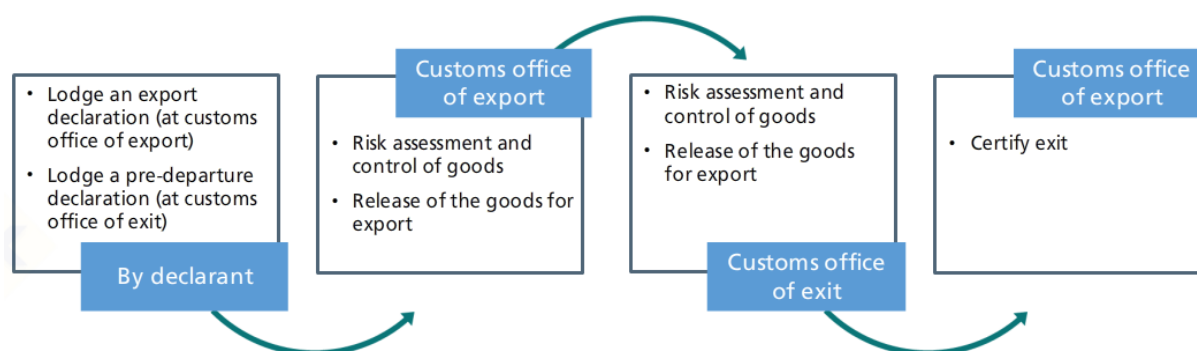
This is a quick and handy summary of the most relevant course information.

### 1 Learning objectives

By the end of this 75-minute course, you 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.

### 2 The 2-step export procedure



- Before taking Union goods out of the customs territory of the Union, the declarant must lodge and export declaration at the customs office of export through the Automated Export System (AES).
- There is no specific time-limit for the lodging of an export declaration, however, the customs office of export may invalidate the export declaration when the goods have not left the customs territory of the Union after 150 days from the date of the release of the goods for export.
- If this export declaration contains the details of the pre-departure declarations (EXS), the pre-departure declaration does not need to be submitted separately.
- The customs office of export validates the export declaration. If is valid, it will accept the export declaration and issue a Master Reference Number (MRN).
- The customs office of export will then perform a risk analysis based on the lodged declaration within a specific time-limit. As a result, the customs office of export determines if the goods need to be controlled.
- When the customs office of export releases the goods for export, it will send an Anticipated Export Record (AER). The AER will contain the export declaration as well as the risk assessment result.

- Once the goods are released for export, the economic operator can move them for presentation to the customs office of exit.
- The customs office of exit can perform an additional risk analysis and decide to control the goods.
- The customs office of exit releases the goods for exit on the condition that the goods will be taken out of the customs territory of the Union in the same condition as when the customs declaration was lodged.
- When the goods have left the customs territory of the Union, the carrier will inform the customs office of exit who will inform the customs office of export about the exit results.
- The customs office of export will, in turn, certify the exit and inform the declarant.
- The customs simplifications for customs declaration provided by the UCC also apply to export.

### **3 The other scenarios for goods to leave the customs territory of the Union**

#### **3.1 Re-export**

- The 2-step re-export procedure is similar to the 2-step export procedure. It is covered by the same legislation and follows the same steps. However :
  - it concerns non-Union goods;
  - it is not a customs procedure, but always part of another customs procedure (special procedures)

#### **3.2 Re-export from free zone or temporary storage**

- If non-Union goods were in temporary storage or in free-zone, only a re-export notification to the customs office of exit is required.

#### **3.3 Export followed by transit**

- When the export is followed by transit, the same customs office will act as the customs office of exit in the export procedure and the customs office of departure in the transit procedure:
  1. The declarant lodges an export declaration at the customs office of export which starts the export procedure;
  2. When the goods are released for export, they can be moved to the customs office of exit, where the declarant will lodge a transit declaration. The submitted transit declaration includes a reference to the export declaration.  
This customs office, acting as customs office of departure, will start the transit operation.  
And subsequently, the customs office will act as customs office of exit and send the exit results to the customs office of export, which closes the export procedure.

3. After the customs office of destination controls the goods and sends the control results, the transit procedure is discharged to the holder of the transit procedure.

## 4 Special cases

### 4.1 Excisable goods

The movement of excisable goods under a duty suspension arrangement is administrated electronically via the Excise Movement and Control System (EMCS) procedure.

When exporting these goods, the economic operator must declare those goods in the EMCS before the exporter declares the goods in the AES.

### 4.2 Split consignment

Unforeseen circumstance can lead to splitting of a consignment via multiple customs offices of exit or via a single customs office of exit.

The customs office of export will receive multiple (partial) exit results from one or more customs office(s) of exit.

The customs office of export will only certify the exit once all goods have left the customs territory of the Union.

### 4.3 Enquiry procedure

If the exit results of a (re-)export procedure are not received from the customs office of exit within 90 days from the release of the goods for export, the customs office of export may start an enquiry procedure.

If the customs office of export has received satisfactory evidence the goods have left the customs territory of the Union, the movement can be closed.

If within 150 days from the date of the release of the goods for export, the exit is not confirmed, the customs office of export may invalidate the export declaration and inform the declarant.

### 4.4 Diversion

The actual customs office of exit will request the AER from the customs office of export in case of a diversion.

Once the AER is available at the actual customs office of exit, the exit process can continue.

*Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in paper editions of the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.*