

Duly justified circumstances

In general: "Duly justified circumstances" exist inter alia where there is a situation which could not have been foreseen in which the application of the general rule in Article 161 (5) of the Code would require an economically unreasonable effort by the exporter.

1. Where goods are sent to a destination in the EU and there is a change in the contract after they leave the place of loading, as a result of which they have to be exported, the export declaration may be accepted by the customs office by which the goods leave the customs territory of the Community
2. Under the second and third subparagraph of Article 793a(5) CCIP, the customs office of exit may accept a declaration in respect of goods not wrongfully or repeatedly in excess or goods actually presented, provided this does not undermine application of the relevant legislation.
3. Where the customs office responsible for supervising the place where the exporter is established is at some distance away and in the wrong direction, rendering the application of Article 161 (5) of the Code uneconomic, the declaration may be accepted by the first customs office on the route from the place of establishment to point of exit from the customs territory of the Community.