

## SCENARIOS

This document contains scenarios explaining the obligations on advance cargo information resulting from the implementation of Regulation (EC) No 648/2005 and how to fulfill them. However, users are reminded that the Customs Code and the Customs Code Implementing Provisions are the only authentic legal basis.

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**I. The customs office of exit is the last customs office before the goods are taken out of the EU. Article 793(2) (b) CCIP does not apply.**

**I.A Office of export and office of exit are the same**

**Scenario 1** The goods are taken out of the EU by road. The customs office at which the declaration is lodged (customs office of export) is also the last customs office of exit before the goods leave the EU.

*Example: The customs office of export is Terespol, Poland. The customs office of exit, being the last customs office before the goods are taken out of the EU is Terespol, Poland.*

1.1 The goods are taken out of the EU by road, so the export declaration must be lodged at the office of export at least one hour prior to departure from the customs office of exit, which in this scenario is the same as the customs office of export.

1.2 Upon acceptance of the export declaration, the customs office of export (Terespol, Poland) will issue a registration number (MRN)<sup>1</sup>, perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

1.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

**Scenario 2** The export declaration is lodged at a customs office (customs office of export), which is also the customs office supervising the airport where the goods are loaded on an aircraft for direct transport to a destination outside of the EU.

*Example: The customs office of export is Madrid, Spain. The customs office of exit is Madrid, Spain. The goods are loaded in Madrid, Spain and taken out of the EU from Madrid airport on a direct flight to Mexico City, without an intervening stop in the EU.*

2.1 The goods are taken out of the EU by air, so the export declaration must be lodged at the customs office of export (Madrid) at least 30 minutes prior to departure from an airport in the EU, which in this scenario is Madrid as well. The customs office of exit is also Madrid.

2.2 Upon acceptance of the export declaration, the customs office of export (Madrid) will issue a registration number (MRN)<sup>1</sup> perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

2.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

**Scenario 3 The export declaration is lodged at a customs office (customs office of export), which is also the customs office supervising the port where the goods are loaded on a vessel for direct transport to a destination outside of the EU.**

The deadline for lodging the export declaration at the customs office of export depends on the circumstances and is:

(a) for containerised cargo, other than where point (c) or (d) applies, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community;

(b) for bulk/break bulk cargo, other than where point (c) or (d) applies, at least four hours before leaving the port concerned;

(c) for movement between the customs territory of the Community - with the exception of the French overseas departments, the Azores, Madeira or the Canary Islands and Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, the North Sea, the Black Sea, the Mediterranean or all ports of Morocco, at least two hours before leaving the port concerned;

(d) for movement, in cases other than those covered under point (c), between the French overseas departments, the Azores, Madeira, the Canary Islands and territories outside the customs territory of the Community, where the duration of the voyage is less than 24 hours, at least two hours before leaving the port concerned;

(e) in the case of inter-modal transportation, where goods are transferred from one means of transport to another for transport out of the customs territory of the Community, the deadline for submission of the declaration corresponds to the deadline applicable to the means of transport leaving the customs territory of the Community, as specified in CCIP Article 592b; and

(f) in the case of combined transportation, where the active means of transport crossing the border is only transporting another active means of transport, the deadline for the lodging of the declaration corresponds to the deadline applicable to the active means of transport crossing the border, as specified in Article 592b.

*Example applicable to situation 3.1 (a):*

*The customs office of export is Hamburg, Germany. The customs office of exit is Hamburg, Germany. Containerized goods are loaded in Hamburg and taken out of the EU on a direct service to New York, without an intervening call in the EU.*

3.1 The export declaration must be lodged to the customs office of export (Hamburg) at least 24 hours before the goods are loaded onto the vessel on which they are to leave the EU.

3.2 Upon acceptance of the export declaration, the customs office of export will issue a registration number (MRN)<sup>1</sup>, perform risk analysis, release the goods following possible verification and supervise the exit out of the EU.

3.3 Having supervised the exit of the goods the customs office of export certifies the exit to the exporter/declarant.

### **I.B Office of export and office of exit are not the same**

**Scenario 4 The goods are taken out of the EU by road (or by rail). The customs office at which the export declaration is lodged is not the same as the customs office of exit before the goods leave the EU. Customs office of export and customs office of exit are in a different Member State.**

*Example: The customs office of export is Berlin, Germany, the customs office of exit is Terespol, Poland. The goods are transported from Berlin, Germany to Terespol, Poland and taken out of the EU by road (or by rail).*

4.1 If the goods are taken out of the EU by road, the export declaration must be lodged at the customs office of export (Berlin) at least one hour prior to departure from the customs office of exit (Terespol, Poland). If the goods are taken out of the EU by rail the export declaration must be lodged at the customs office of export (Berlin) at least two hour(s) prior to departure from the customs office of exit (Terespol, Poland).

However, it is the office of export (Berlin) which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Berlin. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of one hour (in case of rail transport two hours) prior to departure from the office of exit at Terespol, as time must be allowed both for risk analysis and any control by the office of export in Berlin and for transport to Terespol. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Berlin.

4.2. The customs office of export will issue a registration number (MRN) upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system.

On release of the goods, the customs office of export will transmit the necessary particulars of the export movement to the declared customs office of exit using the “Anticipated export record” message.

4.2a At the latest when the goods are unloaded from the first means of transport (truck) and handed over to the next holder of the goods (terminal operator), the holder of the goods (trucking company) must advise the next holder of the goods of the unique consignment reference number or the transport document reference number, and the number of packages or, if containerized, the equipment identification number and the MRN. At the latest upon handover of the goods, the person to whom the goods are handed over must record the advice provided by the immediately preceding holder of the goods. The same procedure then applies when the goods are handed over to the carrier that will bring the goods out of the EU.

4.3 The EAD is to be presented at the customs office of exit. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of exit to be communicated to them electronically. In this case it is not necessary for the export accompanying document to be physically presented to the customs authorities.

4.4 The customs office of exit will satisfy itself that the goods presented correspond to those declared and supervise the exit of the goods out of the EU.

4.4a The carrier that will bring the goods out of the EU must notify the exit of the goods to the customs office of exit by providing the information referred to in point 4.2a, unless this information is available to the customs authorities through existing commercial, port or transport systems or processes. Wherever possible this notification should form part of existing manifest or other transport reporting requirements.

4.4b The customs office of exit will forward an “Exit results” message to the customs office of export at the latest on the working day following the day the goods left the customs territory of the Community. In cases justified by special circumstances the customs office of exit may forward that message at a later date.

4.5 Upon receipt of the exit results message, the customs office of export will certify the exit to the exporter/declarant.

4.6 Where, after 90 days from the release of goods for export, the customs office of export has not received the “Exit results” message, the customs office of export may, where needed, request the exporter or declarant to indicate the date at which and the customs office from where the goods have left the customs territory of the Community.

4.7 The exporter or declarant may, following this request being made or on his own initiative, inform the customs office of export that the goods have left the customs territory of the Community indicating the date at which and the customs office of exit from where the goods have left the customs territory of the Community and request from

the customs office of export that the exit be certified. In this case, the customs office of export will request the "Exit results" message from the customs office of exit, which must respond within 10 days.

4.8 Where the customs office of exit does not confirm the exit of the goods within this time limit, the customs office of export will inform the exporter or declarant who may provide to the customs office of export evidence that the goods have left the customs territory of the Community. Where it has received satisfactory evidence, the customs office of export will inform the declared customs office of exit.

4.9 Where the customs office of export has, after a period of 150 days from the date of release of the goods for export, received neither an "Exit results" message from the customs office of exit nor satisfactory evidence that the goods have left the customs territory of the Community, the customs office of export may consider this as information that the goods have not left the customs territory of the Community and invalidate the export declaration. The customs office of export will inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

4.10 The same rules apply where goods are brought out of the EU by inland waterways (e.g. the Danube).

**Scenario 5 The goods are taken out of the EU by air. They are trucked to an airport in the EU where they are loaded on an aircraft for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the airport from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.<sup>1</sup>**

*Example: The customs office of export is Brussels, Belgium. The goods are trucked from Brussels to Paris CDG, France. At Paris CDG the goods are loaded onto a direct air service to New York.*

5.1 The deadline for inter-modal transportation applies, i.e. the deadline corresponding to the means of transport by which the goods are taken out of the EU (air). The export declaration therefore must be lodged 30 minutes prior to departure from an airport in the EU. In this example this can only be Paris CDG, France.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to departure from Paris, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Paris and for compliance with export loading procedures there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

5.2 to 5.9 are the same as 4.2 to 4.9. In the express operator environment, however, the trucking company, terminal operator and carrier out of the EU may be one and the same, so 4.2a will not apply.

**Scenario 6** The goods are taken out of the EU by sea. They are trucked to a port in the EU where they are loaded on a vessel for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the port from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.

*Example: Customs office of Export is Brussels, Belgium. A sea container is trucked from Brussels, Belgium to Le Havre, France. At Le Havre the carrier takes over the container and loads it onto a direct service to New York.*

6.1 The deadline for inter-modal transportation applies, i.e. the deadline corresponding to the means of transport by which the goods are taken out of the EU (containerised ocean transport). The export declaration therefore must be lodged at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community. In this example this can only be Le Havre.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 24 hours prior to loading to the vessel in Le Havre, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Le Havre and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

6.2 to 6.9 is the same as 4.2 to 4.9

**Scenario 7** The goods are taken out of the EU by sea. They are carried onboard a truck that is then loaded on a vessel for direct transport to a destination outside of the EU. The customs office at which the export declaration is lodged (customs office of export) is not the same as the customs office which supervises the port from which the goods are taken out of the EU (customs office of exit) and they are in a different Member State.

*Example: Customs office of Export is Brussels, Belgium. A truck carries the goods from Brussels, Belgium to Lisbon, Portugal. At Lisbon the truck goes onboard a direct ferry service to Morocco.*

7. 1. The deadline for combined transportation applies i.e. the deadline corresponding to the active means of transport crossing the border, which is the ferry. The export declaration therefore must be lodged at least two hours before the vessel is scheduled to leave the port in the customs territory of the Community i.e. Lisbon.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Brussels. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 2 hours before the vessel is scheduled to leave the port in Lisbon, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Brussels, but also for transport to Lisbon and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

7.2 to 7.9 is the same as 4.2 to 4.9

**Scenario 8** The goods are loaded on a feeder aircraft at an airport in the EU and flown to another airport in the EU where they are transhipped onto a main haul

**flight which takes them out of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the airport where the goods are loaded onto the feeder aircraft. The simplified transit procedure provided for under Article 445 CCIP is not used. (Use of the simplified transit procedure under Article 445 CCIP: see scenario 17)**

*Example: The export declaration is lodged at the customs office of Helsinki, Finland. The goods are taken over by the carrier in Helsinki, and subsequently moved by air to London, UK. In London they are transshipped onto a main haul flight for direct transport to New York.*

8.1 Goods moving on board an aircraft operating between airports in the EU without any intervening stop outside the EU, maintain their Community status. The customs office of exit, therefore, is at the airport where the goods are transshipped onto a main haul flight (London), because this is the last airport before they leave the EU.

As the goods are taken out of the EU by air, the export declaration must be lodged at the customs office of export (Helsinki) at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration therefore must be lodged at least 30 minutes before the goods are loaded onto the main haul flight in London.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Helsinki. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to loading onto the aircraft in London, which is the office of exit: time must be allowed not only for risk analysis and any control by the office of export in Helsinki, but also for transport to London and compliance with export loading requirements there.

In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

8.2 to 8.9 are the same as 4.2 to 4.9. In the express operator environment, however, the feeder airline, terminal operator and airline carrier bringing the goods out of the EU may be one and the same, so 4.2a will not apply.

**Scenario 9** A container is loaded on a feeder vessel at a port in the EU and carried to another port in the EU where it is transshipped onto a main haul vessel which takes it out of the EU. The feeder vessel has status as an authorized regular shipping service<sup>2</sup>, in accordance with Articles CCIP 313a and 313b. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel. The simplified transit procedure provided for under Article CCIP 448 is not used. (Use of the simplified transit procedure under Article CCIP 448: see scenario 18)

*Example: The export declaration is lodged at the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium and subsequently moved on board a ship with a status of an authorized regular shipping service to Rotterdam, the Netherlands, where they are transshipped onto a main haul vessel which takes them to New York.*

9.1 Goods moving on an authorised regular shipping service vessel maintain their Community status. The customs office of exit, therefore, is at the port where they are transshipped onto the main haul vessel (Rotterdam, the Netherlands) because this is the last port before they leave the EU.

The export declaration must be lodged at the customs office of export at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community, i.e. on the main haul vessel in Rotterdam, the Netherlands.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export, which is Antwerp. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged in Antwerp in time to allow not only for risk analysis and any control by the office of export in Antwerp, but also for transport to Rotterdam and compliance with export loading requirements there. Even in this example, this will probably require lodgment of the export declaration in Antwerp earlier than the deadline of 24 hours prior to loading onto the vessel in Rotterdam, which is the office of exit.

9.2 to 9.9 is the same as 4.2 to 4.9

**II. The vessel or aircraft leaves the EU temporarily. Article 793(2) (b) CCIP does not apply.**

**Scenario 10** Goods are loaded on a feeder vessel that does not have status as an authorized regular shipping service vessel at a port in the EU and carried to another port in the EU where they are transhipped onto a main haul vessel for transport to a destination outside of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel.

*Example: The export declaration is lodged to the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium, and subsequently moved on a feeder vessel to Rotterdam, the Netherlands. The feeder vessel does not have status as an authorized regular shipping service vessel. In Rotterdam, the goods are transhipped onto a main haul vessel which takes them to New York.*

10.1 Goods moving on board a vessel without status as an authorized regular shipping service vessel do not maintain their Community status. The customs office of exit, therefore, is the customs office supervising the port where they were loaded on the feeder vessel (Antwerp, Belgium), because this is where the goods leave the EU for the first time.

As the goods are consigned to New York, the export declaration must be lodged to the customs office of export in Antwerp at least 24 hours before loading to the vessel on which the goods will first leave the EU i.e. when they are loaded to the feeder vessel.

10.2 In this example, as the customs office of export and the customs office of exit are the same (they are both Antwerp, Belgium), 3.2 to 3.3 applies.

10.3 In spite of the fact that the goods arriving at the port where they are transhipped (Rotterdam, the Netherlands) have non-Community status, the lodgment of an entry summary declaration, at that customs office is not required: goods on vessels moving between EU ports without an intervening port of call outside the customs territory of the Community are exempted.

10.3a Removal from temporary storage for re-export will require the lodgment of an Exit Summary Declaration (EXS) only if the goods remain in temporary storage for more than 14 days or if consignee or destination details change. Where the EXS is waived in accordance with Article 842a (4) CCIP, re-export must be notified by means of a simple re-export notification. (See Guidelines on Export and Exit Part C)

It should be noted that no equivalent scenario applies to air movements. Scenario 8 applies in all cases where export goods are carried directly between EU airports. Aircraft making such flights are deemed not to have left the EU, even where they overfly a third country.

**Scenario 11** The goods are loaded at an airport or a port in the EU onto a feeder aircraft/vessel and subsequently transshipped at a EU port/airport onto a main haul flight/vessel which takes them out of the EU. On its way to the airport/port of transshipment the feeder aircraft/vessel has a stop/call at an airport/port outside the EU but the goods remain on board the vessel /aircraft during that stop/call.

Except for the deadlines, the procedure applies irrespective of whether the goods are taken out of the EU by air or by sea. In this example the goods are taken out by sea.

*Example: The export declaration is lodged to the customs office of Marseille, France. The goods are taken over by the carrier in Marseille, and subsequently moved to Athens, Greece with an intervening call outside the EU, during which call the goods remain on board the vessel. In Athens they are transshipped onto a main haul vessel which takes them out of the EU on a direct service to Port Said, Egypt.*

11.1 As there is an intervening port outside the customs territory of the Community on the way to the port in the EU where the goods are transshipped, the customs office of exit is at the port where the goods were loaded onto the feeder service (Marseille), because this is the last port before they leave the EU for the first time. The goods will effectively be exported and lose their Community status.

In this example, as the customs office of export and the customs office of exit are the same (they are both Marseille), Scenario 3 applies, except for the deadline for lodging the export declaration in Marseilles, which - because the goods are consigned to Port Said (short sea shipping) - must be at least 2 hours before leaving the port.

11.2 An entry summary declaration must be lodged to the customs office of Athens, at least 2 hours before arrival at the port, where the goods are brought (back) into the EU and the goods will be treated as non-Community goods.

11.2a Removal from temporary storage for re-export will require the lodgment of an Exit Summary Declaration (EXS) only if the goods in Athens remain in temporary storage for more than 14 days or if, to the knowledge of the carrier, consignee or destination details change. Where the EXS is waived in accordance with Article 842a (4) CCIP, re-export must be notified by means of a re-export notification. (See Guidelines on Export and Exit Part C and D)

### **III. Movements under a single transport contract in accordance with CCIP Article 793 (2) (b)**

#### **STC process**

**Under the single transport contract (STC) facilitation, the customs office of exit is not the customs office supervising the airport [place] from where the goods physically leave the customs territory in the Community, but - at the request of the exporter/declarant or his representative - the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract. The goods must be taken out of the EU by air, sea, rail or post.**

Except for the deadlines, the procedure applies in the same way irrespective of whether the goods are taken out of the EU by air, sea, rail or post. It does not apply where the goods are taken out of the EU by road. In the scenarios, the goods are taken out of the EU by air and by rail.

Under this facilitation, it may happen that the customs office of exit, i.e. the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract, is also the office at which the export declaration is lodged. This is scenario 12A. Scenario 12B describes the situation where the customs office of exit i.e. the office where the goods are taken over by the carrier for movement out of the EU under a single transport contract, is different from the customs office at which the export declaration is lodged.

**Scenario 12 A The export declaration is lodged at a customs office which is also the customs office supervising the place where the goods are taken over by the carrier for transport out of the EU under a single transport contract.**

*Example: The goods are taken over by the carrier at Vienna airport, Austria, and subsequently flown to Frankfurt, Germany. From Frankfurt they leave the EU by air, on a direct flight to New York, USA. The entire movement from Vienna to New York is covered by a single transport contract. The export declaration is lodged in Vienna and the office of exit is, upon request of the exporter/declarant or his representative, the same office.*

12A.1 The export declaration must be lodged at the office of export (Vienna) at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration must be lodged, to the customs office of export (Vienna), not later than 30 minutes prior to departure of the aircraft from Frankfurt. However, as it is the office of export (Vienna) which is responsible for risk analysis, including risk analysis for safety/security purposes, the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export i.e. in Vienna. The goods cannot be removed from the place where they must be available for control by the office of export until that

office grants release. As the deadline, in this case, is 30 minutes before the goods are loaded onto the aircraft on which they are to leave the customs territory of the Community i.e. in Frankfurt, the deadline will therefore invariably automatically be met simply by compliance with the export procedure.

12A.2 The customs office of export (Vienna) will issue a registration number (MRN) <sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods following possible verification.

The exporter/declarant, or his representative, must advise the office of export that the goods are to be taken over under a single transport contract and request that the office of exit formalities are completed by the office of export. The office of export may require evidence of the single transport contract.

12A.3 The customs office of export (Vienna), is now also, for the purposes of the export procedure, the customs office of exit and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the single contract. The certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of export in Vienna when it releases the goods.

12A.4 In order for the customs office of Frankfurt, which is the office of physical exit (different from the customs office of export/exit which is Vienna) to know that the goods can be loaded for transport out of the EU, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. The carrier must therefore make available on request to the customs office at the actual point of exit one of the following:

- the MRN of the export declaration; or
- a copy of the single transport contract or export declaration; or
- the unique consignment reference number or the transport document reference number together with the number of packages and, if containerized, the equipment identification number: or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the processing system of the person taking over the goods or another processing system.

12A.5 The customs office of physical exit (Frankfurt) will control the physical exit of the goods.

*Example 2: The goods are taken over by a railway undertaking at Paris (France). These goods have to be delivered in Zagreb (Croatia). The entire transport from Paris to Zagreb is covered by one CIM consignment note (= single transport contract). The goods loaded onto the wagon at Paris will only be unloaded at Zagreb. They leave the EU by rail at Dobova (Slovenia).*

12A.1 (1) The export declaration is lodged in Paris and the customs office of exit is, upon request of the exporter/declarant or his representative, the same office.

The export declaration must be lodged at the customs office of export (Paris) at least 2 hours before departure from the office of exit (Paris).

The customs office of export (Paris) is responsible for risk analysis including risk analysis for safety/security purposes.

12A.2 (2) The customs office of export (Paris) will issue an MRN upon acceptance of the declaration and release the goods following possible verification. The exporter/declarant or his representative must inform the office of export (Paris) that the goods will be covered by a single transport contract and has to request that the exit formalities will be completed by the office of exit (Paris).

12A.2 (3) The certificate of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the customs office of export (Paris) when the goods are released.

12A.2 (4) As the customs office of export (Paris) is also the customs office of exit, it supervises the exit of the goods on the basis that exit is guaranteed by the single transport contract and by the fact that the goods will not be unloaded en route (between Paris and Zagreb). The customs office of physical exit (Dobova) may require evidence that the goods have been released for export and that the exit formalities have already been completed. Therefore, the railway undertaking carrying the goods out of the EU must make available on request to the customs office of the actual point of exit one of the following:

- the movement reference number of the export declaration; or
- a copy of the single transport contract (CIM or CIM/SMGS consignment note) or the export declaration for the goods concerned; or
- the unique consignment reference number or the CIM or CIM/SMGS consignment note number and the number of packages and, if containerised, the equipment identification number; or
- information concerning the single transport contract, or the transport of the goods out of the customs territory of the Community, contained in the data processing system of the person taking over the goods or another commercial data processing system.

**Scenario 12B The export declaration is lodged at a customs office of export which is different from the office of exit (i.e. the place where the goods are taken over by the carrier for transport out of the EU under a single transport contract).**

*Example 1: The export declaration is lodged to the customs office at Győr, Hungary. The goods are taken over by the carrier at Vienna airport and subsequently flown to Frankfurt. From Frankfurt they leave the EU by air, on a direct flight to New York. The*

*entire movement from Vienna to New York is covered by a single transport contract. The office of exit is, upon request of the exporter/declarant or his representative, Vienna.*

12B.1 The export declaration must be lodged at Győr, Hungary, at least 30 minutes prior to departure from an airport in the EU. Departure must be read as departure out of the EU. The export declaration must be lodged therefore, at the customs office of export in Győr, not later than 30 minutes prior to departure of the aircraft from Frankfurt.

However, as it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release. As the deadline, in this case, is 30 minutes before the goods are loaded onto the aircraft on which they are to leave the customs territory of the Community, i.e. from Frankfurt, the deadline will invariably automatically be met simply by compliance with the export procedure at the customs office of export.

12B.2 The customs office of export (Győr, Hungary) issues an MRN upon acceptance of the declaration, performs risk analysis and, following possible verification, releases the goods by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export transmits the necessary particulars of the export movement to the declared customs office of exit (Vienna) using the “Anticipated export record” message.

12B.3 The EAD is to be presented at the customs office of exit (Vienna). Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of exit to be communicated to them electronically. The notification must contain the MRN. In this case it is not necessary for the export accompanying document to be physically presented to the customs authorities.

At the same time, the exporter/declarant, or his representative, must advise the office of exit in Vienna that the goods are to be taken over under a single transport contract and request that the office of exit formalities are completed there. The office of exit in Vienna may require evidence of the single transport contract as it is this office that must satisfy itself that the STC exists, not the office of export in Győr.

12B.4 The customs office of exit in Vienna will satisfy itself that the goods presented correspond to those declared and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the single transport contract. It will forward an “Exit results” message to the customs office of export in Győr at the latest on the working day following the day the goods left the customs office in Vienna.

In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 also apply.

12B.5 In order for the customs office of Frankfurt, which is the office of *physical exit* (different from the customs of exit which is Vienna) to know that the goods can be loaded for transport out of the EU, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. The carrier must therefore make available on request to the customs office at the actual point of exit one of the following:

- the MRN of the export declaration; or
- a copy of the single transport contract or export declaration; or
- the unique consignment reference number or the transport document reference number together with the number of packages and, if containerized, the equipment identification number; or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the processing system of the person taking over the goods or another processing system.

12B.6 The customs office of physical exit (Frankfurt) will control the physical exit of the goods.

*Example 2: The export declaration is lodged at the customs office of export at Paris (France). The goods are loaded into a container which will be transported from Paris to Mannheim (Germany) by road. The container is taken over by a railway undertaking at Mannheim. These goods have to be delivered in Zagreb (Croatia). The entire transport from Mannheim to Zagreb is covered by one CIM consignment note (=single transport contract). The goods loaded onto the wagon at Mannheim will only be unloaded at Zagreb. They leave the EU by rail at Dobova (Slovenia).*

12B.2 (1) The export declaration is lodged in Paris and the customs office of exit is, upon request of the exporter/declarant or his representative, Mannheim (Germany).

The export declaration must be lodged at the office of export (Paris) at least 2 hours before departure from the office of exit (Mannheim). The office of export (Paris) is responsible for risk analysis including risk analysis for safety/security purposes. For this reason the pre-declaration time has to meet the requirements of the customs office of export (Paris). See explanation to Scenario 4, item 4.1.

The customs office of export (Paris) will issue an MRN upon acceptance of the declaration and, following possible verification, release the goods by issuing an EAD.

12B.2 (2) The EAD has to be presented at the customs office of exit (Mannheim). At the same time the exporter/declarant or his representative must inform the customs office of exit that the goods are to be taken over under cover of a single transport contract and has to request that the exit formalities will be completed by the office of exit (Mannheim).

12B.2 (3) When the goods are released, the customs office of exit (Mannheim) will forward an “exit results” message to the customs office of export (Paris). The certificate of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the customs office of export (Paris).

12B.2 (4) The customs office of exit certifies the exit of the goods on the basis that exit is guaranteed by the single transport contract and by the fact that the goods will not be unloaded en route (between Mannheim and Zagreb).

The customs office of physical exit (Dobova) may require evidence that the goods have been released for export and that the exit formalities have already been completed. Therefore the railway undertaking carrying the goods out of the EU must make available on request to the customs office of the actual point of exit one of the following:

- the movement reference number of the export declaration; or
- a copy of the single transport contract (CIM or CIM/SMGS consignment note) or the export declaration for the goods concerned; or
- the unique consignment reference number or the CIM or CIM/SMGS consignment note number and the number of packages and, if containerised, the equipment identification number; or
- information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the data processing system of the person taking over the goods or another commercial data processing system.

## **IV. Export and transit**

**Scenario 13 Goods are exported to an EFTA country by road (or by rail). They leave the EU under the Common Transit procedure. The customs office at which the export declaration and the transit declaration is lodged are the same.**

*Example 1: The export declaration is lodged at the customs office of Reims, France for goods to be exported to Switzerland. Simultaneously, a transit declaration is lodged. The office of departure of the transit movement is Reims, France and the office of destination is Zürich, Switzerland.*

13.1. The office of export is Reims, France and the export declaration must be lodged there at least one hour prior to departure from the customs office of exit. The customs office of exit for the purposes of the deadline for lodging the export declaration is the last customs office before the goods leave the EU. See explanation to Scenario 4 item 4.1. As the goods are placed under the common transit procedure, however, the office of the departure of the transit movement (Reims, France) carries out the formalities of the office of exit for the export procedure.<sup>3</sup>

13.2 The customs office of export (Reims, France) will accept the export declaration and subsequently the transit declaration, perform risk analysis and following possible verification release the goods for the transit procedure.

13.3 The customs office of export/ departure (Reims, France) carries out the formalities of the customs office of exit for the export procedure and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the transit procedure. The certification of exit required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of export (Reims, France) when it releases the goods for transit.

13.4 As the goods are taken out of the EU under a transit procedure, the office of departure (Reims, France) will endorse the TAD with the word "export".

13.5 The customs office of physical exit, which will be an office of transit at the French/Swiss border, controls the physical exit of the goods.

**Scenario 14 Goods are exported to an EFTA country. They leave the EU under the common transit procedure. The export declaration and the transit declaration are lodged at a different customs office in a different Member State.**

*Example: The export declaration is lodged at the customs office in Reims, France for goods to be exported to Switzerland. The goods are moved by road to Freiburg, Germany where they are placed under the common transit procedure. The office of destination is Zürich, Switzerland.*

14.1. The office of export is Reims, France and the export declaration must be lodged there at least one hour prior to departure from the customs office of exit. The customs office of exit for the purposes of the deadline for lodging the export declaration is the last customs office before the goods leave the customs office of export. As the goods are to be placed under the common transit procedure the office of departure of the transit movement, i.e. Freiburg, Germany, carries out the formalities of the office of exit for the export procedure.

14.2. The customs office of export (Reims, France) will issue an MRN upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods for export by issuing an EAD (export accompanying document) to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export will transmit the necessary particulars of the export movement to the declared customs office of exit (Freiburg, Germany) – using the "Anticipated export record" message.

14.3 The EAD is to be presented at the customs office of departure (Freiburg, Germany) together with the transit declaration. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of departure to be

communicated to them electronically. This notification must include the MRN. In this case, it is not necessary for the EAD to be physically presented to the customs authorities.

14.4 The customs office at Freiburg, Germany which is the office of departure for the transit movement, will carry out the exit formalities of the office of exit for the export procedure. It will satisfy itself that the goods presented correspond to those declared, place them under the transit procedure and certify the exit of the goods out of the EU on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It will forward an "Exit results" message to the customs office of export in Reims at the latest on the working day following the day the goods left the customs office of departure. In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 will apply.

14.5 As the goods are taken out of the EU under the common transit procedure, the office of departure (Freiburg, Germany) will also endorse the TAD with the word "export".

14.6 The customs office of physical exit, which will be an office of transit at the German/Swiss border, will control the physical exit of the goods.

**Scenario 15 Goods are transported by road to the place in the EU from where they physically leave the EU. Since the movement between the office of export and the office in the EU where the goods finally leave the EU crosses an EFTA country the Common transit procedure is used. The customs office of export and the customs office of departure of the transit procedure are the same.**

*Example: The export declaration is lodged at the customs office in Reims, France, for goods to be exported to Egypt. Simultaneously, a transit declaration is lodged. The office of departure for the transit movement is Reims, France and the office of destination for the transit movement is Genoa, Italy. Since the movement between Reims and Genoa crosses an EFTA country, the Common transit procedure is used. The goods are finally taken out of the EU from Genoa.*

15.1. The office of export is Reims, France and the export declaration must be lodged there at least two hours before leaving the port in the customs territory in the Community (Genoa, Italy). As the goods are placed under the common transit procedure, the office of departure of the transit movement (Reims, France) carries out the formalities of the office of exit for the export procedure.

However, it is the office of export (Reims, France) which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision.

Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export.

The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 24 hours prior to departure from the office of exit at Genoa, as time must be allowed both for risk analysis and any control by the office of export in Reims and for transport to Genoa. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Reims.

15.2 The customs office of export (Reims, France) will accept the export declaration and subsequently the transit declaration, perform risk analysis and following possible verification release the goods for the transit procedure.

15.3 The customs office of export/ departure (Reims, France) carries out the formalities of the customs office of exit for the export procedure and certifies the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the transit procedure. The certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately to the exporter by the office of exit (Reims, France) when it releases the goods for transit.

15.4 As the goods are taken out of the EU under a transit procedure, the office of departure (Reims, France) shall endorse the TAD with the word “export”.

15.5 An office of transit at the French/Swiss border controls the physical exit of the goods at that stage.

15.6 The customs office of physical exit (Genoa, Italy), which will be the office of destination, controls the physical exit of the goods out of Genoa.

**Scenario 16 Goods are transported by road to the place in the EU from where they physically leave the EU. Since the movement between the office of export and the office in the EU where the goods finally leave the EU crosses an EFTA country the Common transit procedure is used. The customs office of export and the customs office of departure of the transit procedure are not the same.**

*Example: The export declaration is lodged at the customs office in Reims, France, for goods to be exported to Egypt. The goods are moved by road to Freiburg, Germany, where they are placed under the transit procedure for movement via Switzerland to Genoa, Italy. The office of exit is the office where the transit movement starts (Freiburg, Germany). The office of destination of the transit movement is Genoa, Italy. The office of physical exit is Genoa, Italy.*

16.1. The office of export is Reims, France and the export declaration must be lodged there at least two hours before leaving the port in the customs territory in the Community (Genoa, Italy). As the goods are placed under the common transit procedure, the office of

departure of the transit movement (Freiburg, Germany) carries out the formalities of the office of exit for the export procedure.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export (Reims, France) to perform this task if the goods are no longer under its supervision. Therefore the export declaration must be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of one hour prior to departure from the office of exit at Genoa, as time must be allowed both for risk analysis and any control by the office of export in Reims and for transport to Genoa. In fact, in such cases, the deadline will invariably automatically be met simply by compliance with the export procedure in Reims.

16.2. The customs office of export (Reims, France) shall issue an MRN upon acceptance of the declaration, perform risk analysis and, following possible verification, release the goods by issuing an EAD to the declarant. Where authorised, the declarant may print the EAD from his/her computerized system. On release of the goods, the customs office of export shall transmit the necessary particulars of the export movement to the declared customs office of exit (Freiburg, Germany) using the "Anticipated export record" message.

16.3 The EAD is to be presented at the customs office of departure (Freiburg, Germany), together with the transit declaration. Alternatively, the customs authorities may require notification of the arrival of the goods at the customs office of departure to be communicated to them electronically. The notification must include the MRN. In this case, it is not necessary for the EAD to be physically presented to the customs authorities.

16.4 The customs office of departure (Freiburg, Germany) will satisfy itself that the goods presented correspond to those declared, place them under the transit procedure and certify the exit of the goods out to the EU on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It will forward an "Exit results" message to the customs office of export in Reims at the latest on the working day following the day the goods left the office of departure in Freiburg. In cases justified by special circumstances the customs office of exit may forward that message at a later date. 4.5 to 4.9 will apply.

16.5 As the goods are taken out of the EU under a transit procedure, the office of departure (Freiburg, Germany) shall endorse the TAD with the word "export"

16.6 An office of transit at the German/Swiss border controls the physical exit of the goods at that stage.

16.7 The customs office of physical exit (Genoa, Italy)), which will be the office of destination, controls the physical exit of the goods out of Genoa.

**Scenario 17 The goods are loaded onto a feeder aircraft at an airport in the EU and flown to another airport in the EU where they are transshipped onto a main haul flight which takes them out of the EU. The export declaration is lodged at the customs office (customs office of export) supervising the airport where the goods are loaded onto the feeder aircraft. The carrier uses the simplified transit procedure provided for under Article 445 CCIP.**

*Example: The export declaration is lodged to the customs office of Helsinki, Finland. The goods are taken over by a carrier using the simplified transit procedure in Helsinki and subsequently moved by air to London, UK under the simplified transit procedure by air. In London they are transshipped onto a main haul flight which takes them out of the EU on a direct service to New York, USA.*

17.1 The office of export is Helsinki, Finland and the export declaration must be lodged there at least at 30 minutes prior to departure from an airport in the customs territory of the Community (London, UK). As the goods are to be carried forward under cover of the Article 445 simplified transit manifest, the office of departure is Helsinki and it will carry out the formalities of the office of exit for the export procedure. The office of destination of the transit procedure is London.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must therefore be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release.

In practice, the customs declaration must, therefore, be lodged far earlier than the deadline of 30 minutes prior to departure from London, as time must be allowed both for risk analysis and any control by the office of export in Helsinki and for transport to London. In fact, the deadline will invariably automatically be met simply by compliance with the export procedure in Helsinki.

17.2 The customs office of export (Helsinki, Finland) will issue an MRN<sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods for export.

17.3 The customs office of export (Helsinki, Finland), will also carry out the formalities of the customs office of exit, and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the simplified transit procedure and the certificate of exit [export notification] required by other authorities, e.g. VAT, is issued immediately

to the exporter by the office of exit (Helsinki, Finland) when it releases the goods for transit.

17.4 The goods will be marked with status X (goods under the export procedure which must leave the customs territory of the Community) on the level 2 manifest issued by the authorised carrier.

17.5 The customs office of physical exit (London) will control the physical exit of the goods.

**Scenario 18 A container is loaded on a feeder vessel at a port in the EU and carried to another port in the EU where it is transhipped onto a main haul vessel which takes it out of the EU. The feeder vessel has status as an authorized regular shipping service<sup>4</sup>, in accordance with Articles 313a and 313b CCIP. The export declaration is lodged at the customs office (customs office of export) supervising the port where the goods are loaded onto the feeder vessel. The simplified transit procedure provided for under Article 448 CCIP is used.<sup>4</sup>**

*Example: The export declaration is lodged at the customs office of Antwerp, Belgium. The goods are taken over by the carrier in Antwerp, Belgium, and subsequently moved on board a ship with a status of an authorized regular shipping service to Felixstowe, UK, where they are transhipped onto a main haul vessel which takes them to New York. The carrier uses the simplified transit procedure applies in accordance with Article CCIP 448.*

18.1 The office of export is Antwerp and the export declaration must be lodged there at least 24 hours before loading of the goods to the vessel that will take them out of the EU, i.e. the main haul vessel in Felixstowe. As the goods are to be carried forward under cover of the Article 448 simplified transit manifest, the office of departure is Antwerp and it will carry out the formalities of the office of exit for the export procedure. The office of destination of the transit procedure is Felixstowe.

However, it is the office of export which is responsible for risk analysis, including risk analysis for safety/security purposes, not the office of exit. It is impossible for the office of export to perform this task if the goods are no longer under its supervision. The export declaration must therefore be lodged in accordance with the existing national or local arrangements and procedures for the export declaration at the place of export. The goods cannot be removed from the place where they must be available for control by the office of export until that office grants release. If at all relevant in practice, the deadline for lodgement of the export declaration in Antwerp shall not be less than 24 hours before loading at the port (Felixstowe, UK) from which the main haul vessel will leave the customs territory of the Community.

18.2 The customs office of export (Antwerp, Belgium) will issue an MRN<sup>1</sup> upon acceptance of the declaration, perform risk analysis and release the goods for export.

18.3 The customs office of export (Antwerp, Belgium), will also carry out the formalities of the customs office of exit for the export procedure and certify the exit of the goods on the basis of the assumption that exit is 'guaranteed' by the carrier using the simplified transit procedure. The certification of exit required by other authorities, e.g. VAT, is immediately issued to the exporter by the office of exit (Antwerp, Belgium) when it releases the goods.

18.4 The goods will be marked with status X (goods under the export procedure which must leave the customs territory of the Community) on the level 2 manifest issued by the authorised carrier.

18.5 The customs office of physical exit (Felixstowe, UK) will control the physical exit of the goods.

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<sup>1</sup> The export declaration registration number will normally take the form of the Movement Reference Number (MRN) required by the Export Control System (ECS). In cases where the office of export is also the office of exit, or these offices are both in the same Member State, and ECS messages are not exchanged, national export declaration registration numbers may be used.

<sup>2</sup> According to Article 313a CCIP, a regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at any points outside this territory or in a free zone of control type 1 in the meaning of Article 799 CCIP of a port in this territory. Ships operating under the status of a regular shipping service have to comply with the provisions laid down in Articles 313a and 313b CCIP. These ships should not be mistaken for ships that do not have the afore-mentioned status but operate regular (i.e. scheduled, advertised) services.

<sup>3</sup> Unlike with STC, the office of export/departure is not the office of exit. Article 793b CCIP refers to goods '...sent to a customs office of exit under a transit procedure...'

<sup>4</sup> In accordance with Article 448 CCIP, a shipping company having a status of an authorised regular service may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).