

Working group on Export/EXS guidelines

Business process scenarios exportation

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I. The customs office of exit is the last customs office before the goods are taken out of the Community. 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 Community 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 Community.

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 Community is Terespol, Poland.

1.1 The goods are taken out of the Community 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)¹, perform risk analysis, release the goods following possible verification and supervise the exit out of the Community.

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 Community.

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 Community from Madrid airport on a direct flight to Mexico City, without an intervening stop in the Community.

2.1 The goods are taken out of the Community 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 Community, which in this scenario is Madrid as well. The customs office of exit is Madrid too.

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

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 Community.

The time limit for lodging the export declaration at the customs office of export depends:

(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 edit 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 time limit for submission of the declaration shall correspond to the time limit applicable to the means of transport leaving the customs territory of the Community, as specified in CCIP Article 592b.

(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 time limit for the lodging of the declaration shall correspond to the time limit 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 Community on a direct service to New York, without an intervening call in the Community.

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 Community².

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

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 Community 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 Community. Customs office of export and customs office of exit are in a different Member State.³

Example 1: 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 Community by road (or by rail).

4.1 If the goods are taken out of the Community 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 Community 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 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.

4.2. The customs office of export shall 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 shall transmit the necessary particulars of the export movement to the declared customs office of exit using the "Anticipated export record" message

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.⁴ 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 shall satisfy itself that the goods presented correspond to those declared and supervise the exit of the goods out of the Community. It shall 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 reception of the exit results message the customs office of export shall 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 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 shall request the "Exit results" message from the customs office of exit, which shall 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 shall 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 shall 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 shall inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

Example 2: The export declaration is lodged at the customs office at Berlin, Germany. The goods will be taken over by a railway undertaking at Berlin (Germany). These goods have to be delivered in Brest (Belarus). The entire transport from Berlin to Brest is covered by one CIM-SMGS consignment note (=single transport contract). The goods loaded into a container put on a wagon at Berlin will only be unloaded at Brest. They leave the Community by rail via the customs office of exit Terespol (Poland). Article 793 (2) (b) CCIP does not apply.

Explanations 4.1 to 4.9 apply

4.10 The export declaration is lodged in Berlin and the customs office of exit is Terespol. The export declaration must be lodged at the customs office of export (Berlin) at least 2 hours before departure from the office of exit (Terespol). But this is not realistic. The office of export (Berlin) 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 office of export (Berlin).

Scenario 5 The goods are taken out of the Community by air. They are trucked to an airport in the Community where they are loaded on an aircraft for direct transport to a destination outside of the Community. The customs office at which the export declaration is lodged (customs office of export) is not the same as customs office which supervises the airport from which the goods are taken out of the Community (customs office of exit) and they are in a different Member State.³

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 time limit for inter-modal transportation applies, i.e. the time limit corresponding to the means of transport by which the goods are taken out of the Community (air). The export declaration therefore must be lodged 30 minutes prior to departure from an airport in the Community. 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.

5.2 to 5.9 is the same as 4.2 to 4.9

Scenario 6 The goods are taken out of the Community by sea. They are trucked to a port in the Community where they are loaded on a vessel for direct transport to a destination outside of the Community. 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 Community (customs office of exit) and they are in a different Member State.³

Example: Co 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 time limit for inter-modal transportation applies, i.e. the time limit corresponding to the means of transport by which the goods are taken out of the Community (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.

6.2 to 6.9 is the same as 4.2 to 4.9

Scenario 7 The goods are taken out of the Community by sea. They are carried onboard a truck that is then loaded on a vessel for direct transport to a destination outside of the Community. 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 Community (customs office of exit) and they are in a different Member State.

Example: Co 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 time limit for combined transportation applies, i.e. the time limit 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 leaving the port in the customs territory of the Community

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 leaving 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.

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 Community and flown to another airport in the Community where they are transhipped onto a main haul flight which takes them out of the Community. 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 CCIP 445 is not used. (Use of the simplified transit procedure under Article CCIP 445: 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 Community without intervening stop outside the Community, maintain their community status. The customs office of exit, therefore, is at the port where they are transshipped onto a main haul flight (London), because this is the last port before they leave the Community.⁵ As the goods are taken out of the Community 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 Community. Departure must be read as departure out of the Community. 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 to 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.

8.2 to 8.9 is the same as 4.2 to 4.9.

Scenario 9 A container is loaded on a feeder vessel at a port in the Community and carried to another port in the Community where it is transshipped onto a main haul vessel which takes it out of the Community. The feeder vessel has status as an authorized regular shipping service⁶, 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, Netherlands, where they are transshipped onto a main haul vessel which takes them to New York.

9.1 Goods moving on a 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, Netherlands) because this is the last port before they leave the Community.⁷

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, 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 to 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 Community temporarily. Article 793(2)(b) CCIP does not apply.
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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 Community and carried to another port in the Community where they are transshipped onto a main haul vessel for transport to a destination outside of the Community. 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, Netherlands. The feeder vessel does not have status as an authorized regular shipping service vessel. In Rotterdam, the goods are transshipped 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 Community 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 Community, 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. (If this had not been the case 4.2 to 4.9 applied)

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

During the transitional period until 31.12.2010, after which date exit summary declarations (EXS) become mandatory, removal from temporary storage for transshipment/re-export will continue to require prior notification to and release by

customs, under the present national and local arrangements. EXS may, however, be used before this date, on a voluntary basis.

N.B. After 31.12.2010, the exit summary declaration replaces the re-exportation notification. However, as the Regulations stand, the lodgement of an *exit* summary declaration at the customs office where the goods are taken out of the Community again (Rotterdam, Netherlands), cannot be waived for these outbound goods. Nor do the goods currently qualify for the 14 day short term storage EXS derogation that otherwise applies to inbound non-Community goods transhipped in an EU port for re-export. An EXS must therefore, as the Regulations stand, be lodged for all outbound goods, in accordance with the timelines for containerised ocean transport.

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

Except for the time limits the procedure applies irrespective of whether the goods are taken out of the Community 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 Community. In Athens they are transhipped onto a main haul vessel which takes them out of the Community on a direct service to Port Said, Egypt.

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

As in this example 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 Community and the goods will be treated as non-Community goods. When the goods are taken out of the Community again from Athens, a re-export request/ notification will be presently be required. (After 31.12.10, an exit summary declaration will not be required, provided that the goods remain in temporary storage for a period less than 14 days – see guidelines on ENS and EXS).

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

Scenario 12 The customs office of exit is not the customs office supervising the airport 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 Community under a single transport contract. The goods must be taken out of the Community by air, sea, rail or post.

Except for the time limits the procedure applies irrespective of whether the goods are taken out of the Community by air, sea, rail or post. It does not apply where the goods are taken out of the Community by road. In the example the goods are taken out of the Community by air.

In this scenario 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 Community 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 Community 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 Community 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 Community 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 Community. Departure must be read as departure out of the Community. The export declaration must be lodged, to the customs office of export (Vienna), 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. This time limit shall not, in this case, be less than 30 minutes before the goods are loaded onto the aircraft on which they are to leave

the customs territory of the Community. In any case, the deadline will 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)¹ 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 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 of exit which is Vienna) to know that the goods can be loaded for transport out of the Community, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. As the Regulations stand, this evidence is provided by the commercial transport document that will accompany the goods, which must be endorsed 'Export', by the customs office of exit (Vienna), which must also ensure that there is a reference to the export declaration on the document, and vice versa, and affix its stamp. [Where, in the case of regular shipping lines or direct transport or flights to destinations outside the customs territory of the Community, the operators are able to guarantee the regularity of the operations, the endorsement is not required].

12A.5 The customs of physical exit (Frankfurt) shall 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 Community by rail at Dobova (Slovenia).

12A.1 (2) 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). The office of exit (Paris) shall make the endorsement “EXPORT” on the consignment note and affix its stamp. In case of electronical communication between the customs office of exit and the railway undertaking, the presentation of the transport documents shall not be required at the customs office of exit.

12A.3 (2) 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.4 (2) 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). Therefore no proof of physical exit is required at Dobova (Slovenia-Croatia border).

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 Community 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 Community 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 Community. Departure must be read as departure out of the Community. The export declaration must be lodged therefore, to the customs office of export, 30 minutes prior to departure of the aircraft from Frankfurt.³

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. This time limit shall not, in this case be less than 30 minutes before the goods are loaded onto the aircraft on which they are to leave the customs territory of the Community. In any case, the deadline will invariably automatically be met simply by compliance with the export procedure.

12B.2 The customs office of export (Győr, Hungary) shall issue an 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 shall transmit 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). 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.

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.

11B.4 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 Community, evidence that the goods have been released for export and that the exit formalities have already been completed must be available. As the Regulations stand, this evidence is provided by the commercial transport document that will accompany the goods, which must be endorsed ‘Export’, by the customs office of exit (Vienna), which must also ensure that there is a reference to the export declaration on the document, and vice versa, and affix its stamp. [Where, in the case of regular shipping lines or direct transport or flights to destinations outside the customs territory of the Community, the operators are able to guarantee the regularity of the operations, the endorsement is not required].

12B.5 The customs office of exit in Vienna shall 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 contract.

It shall 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.6 The customs office of physical exit (Frankfurt) shall control the physical exit of the goods.

Next 4.6 to 4.9 applies

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 Community by rail at Dobova (Slovenia).

12B.1 (2) 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). But this is not realistic. 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 covered by a single transport contract and has to request that the exit formalities will be completed by the office of exit (Mannheim). The customs office of exit (Mannheim) shall make the endorsement “export” on the CIM consignment note and affix its stamp.

In case of electronic communication between the customs office of exit and the railway undertaking, the presentation of the transport documents shall not be required at the customs office of exit.

12B.3 (2) When the goods are released the customs office of exit (Mannheim) shall 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.4 (2) The customs office of exit 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 Mannheim and Zagreb). Therefore no proof of physical exit is required at Dobova (Slovenia-Croatia border).

IV. Export and transit

Scenario 13 Goods are exported to an EFTA country by road (or by rail). They leave the Community under the Common Transit procedure. The customs office at which the export declaration is lodged and the customs office of exit 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, 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 Community. 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.⁸

13.2 The customs office of export (Reims, France) will issue an MRN upon acceptance of the declaration, perform risk analysis and release the goods for the transit procedure following possible verification.

13.3 The customs office of export/ departure (Reims, France), carries out the formalities of the customs office of exit for the export procedure 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 export Reims, France when it releases the goods for transit.

13.4 As the goods are taken out of the Community under a transit procedure, the office of departure (Reims, France) shall 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, shall control the physical exit of the goods.

Example 2 : The export declaration is lodged at the customs office of Mannheim (Germany) for goods to be exported to Zürich (Switzerland). The entire transport from Mannheim to Zürich is covered by one CIM consignment note (= single transport contract) . Simultaneously a rail transit declaration (see article 412 ff CCIP) is lodged with the CIM consignment note. The customs office of departure of the transit movement is Mannheim, the customs office of destination is Zürich (Switzerland).

13.1 (2) The export declaration is lodged in Mannheim and the customs office of exit is, upon request of the exporter/declarant or his representative the same office (see article 793 (2)(b) CCIP).

13.2 (2) The customs office of export (Mannheim) will issue an MRN upon acceptance of the declaration and release the goods following possible verification.

13.3 (2) The exporter/declarant or his representative must inform the office of exit (Mannheim) that the goods are to be taken over covered by a single transport contract and request that the customs office of exit formalities are completed by the office of exit (Mannheim). In case of electronic communication between the customs office of exit and the railway undertaking the presentation of the transport documents shall not be required at the customs office of exit.

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

13.5 (2) Concerning the transit procedure, see article 412 ff CCIP.

13.6 (2) As the customs office of export (Mannheim) 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, by the rail transit procedure and by the fact that the goods will not be unloaded en route (between Mannheim and Zürich). Therefore no proof of physical exit is required at Konstanz (German-Swiss border).

Scenario 14 Goods are exported to an EFTA country. They leave the Community 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 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 Community. As the goods are 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) shall 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 shall transmit the necessary particulars of the export movement to the declared customs office of exit 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 export accompanying document to be physically presented to the customs authorities.

14.4 The customs office at Freiburg, 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 shall 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 Community on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It shall 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.

14.5 As the goods are taken out of the Community under a transit procedure, the office of departure (Freiburg, Germany) shall 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, shall control the physical exit of the goods.

Next is the same as 4.5 to 4.9

Scenario 15 Goods are transported by road to the place in the Community from where they physically leave the Community. Since the movement between the office of export and the office in the Community where the goods finally leave the Community 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 of the transit movement is Reims, France, the office of destination of the transit movement is Genoa, Italy. Since the movement between Reims and Genoa, Italy crosses an EFTA country the Common transit procedure is used. The goods are finally taken out of the Community 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) 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 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. If at all relevant in practice, this time limit shall not be less than 2 hours before leaving the port in the customs territory of the Community.

15.2 The customs office of export (Reims) will issue an MRN upon acceptance of the declaration, perform risk analysis and release the goods for the transit procedure following possible verification.

15.3 The customs office of export/ departure (Reims, France) carries out the formalities of the customs office of exit of 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 when it releases the goods for transit.

15.4 As the goods are taken out of the Community 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), 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 Community from where they physically leave the Community. Since the movement between the office of export and the office in the Community where the goods finally leave the Community 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). 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 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) 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 met simply by compliance with the export procedure.

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 (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 shall transmit the necessary particulars of the export movement to the declared customs office of exit 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 export accompanying document to be physically presented to the customs authorities.

16.4 The customs office of departure (Freiburg) shall 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 Community on the basis of the assumption that exit is 'guaranteed' by the transit procedure. It shall 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.

16.5 As the goods are taken out of the Community 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), which will be the office of destination, controls the physical exit of the goods out of Genoa.

Next is the same as 4.5 to 4.9

Scenario 17 The goods are loaded on a feeder aircraft at an airport in the Community and flown to another airport in the Community where they are transshipped onto a main haul flight which takes them out of the Community. 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 CCIP 445 is used.

Example: The export declaration is lodged to the customs office of Helsinki, Finland. The goods are taken over by the carrier 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 Community 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 in 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.¹⁰ 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. If at all relevant in practice, this time limit shall not be less than 30 minutes before leaving the airport (London) in the customs territory of the Community.

17.2 The customs office of export (Helsinki, Finland) will issue an MRN upon acceptance of the declaration, perform risk analysis and release the goods under the simplified transit procedure following possible verification.

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) shall control the physical exit of the goods.

Scenario 18 A container is loaded on a feeder vessel at a port in the Community and carried to another port in the Community where it is transshipped onto a main haul vessel which takes it out of the Community.

The feeder vessel has status as an authorized regular shipping service ⁶, 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 used ⁹.

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, United Kingdom, where they are transhipped onto a main haul vessel which takes them to New York. 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 Community, 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. If at all relevant in practice, this time limit shall not be less than 24 hours before loading at the port (Felixstowe) from which the main haul vessel will leave the customs territory of the Community.

18.2 The customs office of export (Antwerp) will issue an MRN upon acceptance of the declaration, perform risk analysis and place the goods under the simplified transit procedure following possible verification.

18.3 The customs office of export (Antwerp), 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 simplified transit procedure. The certificate of exit (export notification] required by other authorities, e.g. VAT, is immediately issued to the exporter by the office of exit (Antwerp) when it releases the goods for transit.

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) shall control the physical exit of the goods.

¹ 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.

² For maritime traffic different from deep sea containerized traffic, different deadlines apply; for *deep sea non containerized* cargo the deadline would be 4 hrs before departure; for *short sea shipping* the deadline would be 2 hrs before departure, whether the cargo is containerised or non-containerised)

³ In cases where the office of export and of exit are in the same Member State and ECS messages are not exchanged, national export declaration registration number may be used.

⁴ Such notification must contain the MRN.

⁵ In the future, given the necessary amendment to the Regulation (Article 842a CCIP), this will be the port or airport at which the goods are loaded to the vessel or aircraft which will take them out of the Community.

⁶ According to Article CCIP 313a, 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 CCIP 313a and 313b. These ships should not be mistaken for ships that do not have the afore-mentioned status but operate regular (i.e. scheduled, advertised) services.

⁷ No export declaration or exit summary declaration need to be lodged for the movement between Antwerp and Rotterdam on these vessels of other Community goods (i.e. those not under the export procedure) or of non-Community goods, but the latter must be placed under the transit procedure.

⁸ Unlike with STC, the office of export/departure is not the office of exit. Article 793b CCIP clearly refers to goods ‘...sent to a customs office of exit under a transit procedure...’.

⁹ 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). Where Article 448 CCIP applies, it shall not be necessary to furnish a guarantee.