



PREPARING FOR MEMBERSHIP

INFORMATION SHEET No. 11

EXPORT

WHAT IS THE PURPOSE AND SCOPE OF THE PROCEDURE?

1. The export procedure concerns the exit of Community goods from the EC customs territory (Art 161 CC); they change their status and become non-Community goods (Art. 4 CC). Export does not apply to goods :
 - Placed under the outward processing procedure (Art. 145 CC),
 - Placed under internal transit (Art. 163 CC),
 - Moving between two points in the Community leaving temporarily the EC customs territory without being subject to a customs procedure (Art. 164 CC),
 - Dispatched to Heligoland.
2. The provisions of the export procedure apply also where non-Community goods placed under a customs procedure with economic impact are intended for re-exportation (Art. 182 CC).

BY WHOM AND HOW ARE GOODS ENTERED FOR THE PROCEDURE AND WHEN DOES IT END?

3. The exporter presents the goods, his export declaration and any other required documents at the customs office responsible for the place where the exporter is established (Arts 161 and 162 CC).
4. Subsequently the export declaration and the goods are presented to the customs office of exit and this office supervises their physical departure (Art. 793 CCIP).
5. Under the export procedure, a distinction is made between
 - The declarant, i.e. the person who presents the goods to customs and makes the customs declaration, and who may be represented by another person (Arts 5, 64 CC) and

- The exporter, i.e. the person on whose behalf the export declaration is made and who is the owner of the goods (Art. 788 CCIP).

6. The purpose of this distinction is to determine :

- The customs office where the export declaration must be lodged and the goods must be presented, and
- The person responsible for compliance with the export formalities, and on whose premises the records and the goods can be verified (Arts 14, 78 CC).

It has to be noted that other Community legislation defines the term “exporter” differently (e.g. for the purpose of granting export refunds).

7. If no simplified procedure is used, the export declaration is made on the Single Administrative Document (SAD) or its electronic equivalent or if goods are exported temporarily for use outside the EC customs territory, an ATA carnet might be presented (Arts 205, 222, 792, 797 CCIP). An oral declaration can be made for goods as provided for in Art 226 CCIP. No explicit declaration is necessary for goods covered by Art. 231 CCIP.

8. Oral or implicit declarations can only be made at the customs office of exit (Art. 794 CCIP). However, such declarations may not be made in respect of goods which require an export refund or subject to prohibitions and restrictions (Art. 235 CCIP). Where a person claims export refunds, he is required to abide by the provisions of Regulation (EC) No. 800/1999 as amended by Regulation (EC) No. 90/2001. Moreover, if goods subject to export refund leave the customs territory via another Member State, a T5 control copy must be issued as proof that the goods have left the Community (Art. 8 Regulation (EC) No. 800/1999).

9. Where an export licence is required it must be presented together with the declaration (Art. 221 CCIP). Where authorised, simplified or computerised procedures may be applied (Arts 222 –224, 280 – 289 CCIP). A retrospective export declaration may be submitted by the exporter as established in Art. 795 CCIP. Art. 796 CCIP makes provisions in those cases where the goods do not leave the EC Customs territory.

10. Formalities required at the customs office of exit are covered by Art. 793 CCIP. The proof of exit can be used for exemption from VAT and excise duty.

WHICH SPECIAL RULES EXIST FOR TEMPORARY EXPORT?

11. Temporary exportation is treated under

- Outward processing (Art. 145 CC)
- Internal transit where goods move from one point to another within the EC customs territory through the territory of a third country (Arts 163 – 165 CC), and
- Export in all other cases not covered in earlier paragraphs.

12. The provisions governing returned goods apply at re-importation of goods not placed under the outward processing procedure (Arts 185 – 187 CC). Specific rules on temporary export exist only for cases in which an ATA carnet is used (Arts 797, 798 CCIP).

WHICH RULES APPLY TO GOODS LEAVING THE COMMUNITY OUTSIDE THE EXPORT PROCEDURE?

13. The specific rules are those established for export under outward processing (Art. 145 CC) and for re-exported goods (Art. 182 CC). However, Arts 91, 163, 164 CC allow the movement of goods between two points in the Community through the territory of a third country without subjecting them to commercial policy measures. As such movements could give rise to abuses (e.g. diversion of the goods) Art. 843 CCIP specifies the necessary control methods (e.g. the making out of a T5 control copy).

http://europa.eu.int/comm/taxation_customs/law_en.htm#customs

http://europa.eu.int/eur-lex/en/consleg/main/1992/en_1992R2913_index.html(for Customs Code)

http://europa.eu.int/smartapi/cgi/sga_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31993R2454&model=guichett (for Customs Code Implementing Provisions)

<http://customs.business-line.com> (Malta Customs Web site)

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