

## **Exit of goods and the exit summary declaration**

### **Is there an obligation of lodging an exit summary declaration (EXS)?**

NO, the **obligation is to submit the safety and security data** before the exit of the goods within the prescribed time limits (see table below).

If there is already a customs declaration that must be submitted to allow the exit of the goods, this data must be added to this already existing declaration.

If an export declaration necessary, in that case it should include the safety and security data and be submitted electronically to the competent Member State with the time limits set in legislation.

If no export declaration is necessary but the goods are placed under a transit regime, the safety and security data may also be added to the transit declaration.

Therefore, an isolated exit summary declaration must be presented only in cases where no previous customs declaration is necessary to cover the exit of the goods (example: goods sent from Latvia to Poland through Belarus. In this case the movement is simple intra-community selling but the exit summary needs to be presented at the exit).

### **Who is responsible for lodging the EXS?**

It is the operator of the active means of transport on or in which the goods are brought out of the customs territory of the Community who is responsible for the lodging of an EXS, in case no previous customs declaration had been presented. The operator (or “the carrier”) is the person who brings, or who assumes responsibility for the carriage of, the goods out of the customs territory of the Community.

### **The safety and security data to insert in the customs declaration or the content of an EXS**

It shall contain particulars as number of items, consignor, consignee, weight etc. These data for such declaration are laid down in Annex 30A CCIP and the EXS shall be completed in accordance with the explanatory notes in that Annex.

The EXS shall be authenticated by the person making it.

### **How shall the economic operator lodge customs declaration or the EXS?**

Either the customs declaration (export<sup>1</sup> or transit<sup>2</sup>) or the EXS must be submitted electronically and within a certain time limit (see below).

### **Where must the EXS be lodged?**

In principle an EXS must be lodged at the customs office of exit, but another customs office (office of lodgement) can accept it if an electronic link with the first customs office of entry is available<sup>3</sup>. Nevertheless, the customs office of exit remains responsible for risk analysis.

### **Can another person lodge the EXS instead of the carrier?**

---

<sup>1</sup> Each Member State has its own IT system for presenting the export declarations and each national system may have a different name. The already operational trans-European IT system that allows the control of exit of goods by a different Member State is known as Export Control System (ECS).

<sup>2</sup> Each Member State has its own IT system for presenting the transit declarations and each national system may have a different name. The already operational trans-European IT system that allows transit movements between different Member States is known as New Computerised Transit System (NCTS).

<sup>3</sup> See the list possible .../ under .../ will be available in the later stage.

Yes, but this does not relieve the carrier of the responsibility. In the end it is the carrier that must ensure that either a customs declaration or an EXS is made, and within the time limits.

**Are there any exceptions to the lodging of the EXS?**

Yes, for a number of goods such as:

- electrical energy,
- goods entering by pipeline,
- letters and postal consignments,
- goods contained in travellers' personal luggage,
- goods for which an oral customs declaration is permitted etc.

**What are the time limits for the lodging of customs declaration with the safety and security data or an EXS?**

The time limits for the lodging of the customs declaration (exportation or transit) or the EXS vary according to the mean of transport.

Containerised maritime cargo (except short sea containerised shipping)	At least 24 hours before commencement of loading into the vessel that is going to carry the goods outside of the Community
Bulk/ break bulk maritime cargo (except short sea bulk/ break bulk shipping)	At least 4 hours before leaving the Community port
Short sea shipping: Movements <b>between</b> Greenland, Faroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea or ports on the Mediterranean <b>and</b> The Community except French overseas department, Azores, Madeira and Canary Islands	At least 2 hours before leaving the Community port
Short sea shipping: Movements with a duration of less than 24 hours <b>between</b> A territory outside the customs territory of the Community <b>and</b> The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before leaving the Community port
Air traffic	At least 30 minutes before the departure of the aircraft

Rail and inland waterways	At least 2 hours before the departure from the customs office of exit
Road traffic	At least 1 hour before the departure from the customs office of exit