

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE IV

[^{F1}IMPLEMENTING PROVISIONS RELATING TO EXPORTATION]

[^{F2}CHAPTER 1

General provisions for customs declarations

Article 592a

Articles 592b to 592f shall not apply to the following goods:

- (a) electrical energy;
- (b) goods leaving by pipeline;
- (c) letters, postcards, printed matter, including on electronic medium;
- (d) goods moved under the rules of the Universal Postal Union Convention;
- (e) [^{F3}goods covered by a customs declaration made by any other act in accordance with Articles 231, 232(2) and 233, except pallets, containers, and means of road, rail, air, sea and inland waterway transport carried under a transport contract;]
- (f) goods contained in travellers' personal luggage;
- (g) [^{F3}goods for which an oral declaration is permitted in accordance with Articles 226, 227 and 229(2), except pallets, containers, and means of road, rail, air, sea and inland waterway transport carried under a transport contract;]
- (h) goods covered by ATA and CPD Carnets;
- (i) goods moved under cover of the form 302 provided for under the Convention between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (j) [^{F3}goods carried on board vessels of regular shipping services, duly certified in accordance with Article 313b; and goods on vessels or aircraft moving between Community ports or airports without any intervening call at any port or airport outside the customs territory of the Community;]
- (k) [^{F4}weapons and military equipment brought out of the customs territory of the Community by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

*Status: Point in time view as at 01/07/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)*

- (l) the following goods brought out of the customs territory of the Community directly to drilling or production platforms operated by a person established in the customs territory of the Community:
- (i) goods to be used for construction, repair, maintenance or conversion of such platforms;
 - (ii) goods to be used to fit or equip the said platforms;
 - (iii) provisions to be used or consumed on the said platforms;
- (m) goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept, with the agreement of the economic operator, to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator.]

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F4** Inserted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 592b

1 Whenever goods leaving the customs territory of the Community are covered by a customs declaration, this customs declaration shall be lodged at the competent customs office by the following deadlines:

- a in the case of maritime traffic:
 - (i) for containerised cargo, other than where point (iii) or (iv) 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;
 - (ii) [^{F3}for bulk/break bulk cargo, other than where point (iii) or (iv) applies, at least four hours before leaving the port in the customs territory of the Community;]
 - (iii) 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 in the customs territory of the Community;
 - (iv) for movement, in cases other than those covered under point (iii), 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 in the customs territory of the Community.
- b in the case of air traffic, at least 30 minutes prior to departure from an airport in the customs territory of the Community;
- c in the case of rail and inland waters traffic, at least two hours prior to departure from the customs office of exit;

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- d in the case of road traffic, at least one hour prior to departure from the customs office of exit;
- e in the case of suppliers of spare and repair parts, intended for incorporation in ships and aircraft for the purpose of their repair and maintenance, of motor fuels, lubricants and gas which are necessary for the operation of machines and apparatus used on board, and foodstuff used for consumption on board, at least 15 minutes prior to departure of the means of transport from the port or airport in the customs territory of the Community;
- f in cases where Regulation (EC) No 800/1999 applies, according to the rules of that Regulation.

2 Where the customs declaration is not lodged by use of data processing technique, the time limit laid down in points (a)(iii) and (iv), (b), (c), (d) and (e) of paragraph 1 shall be at least four hours.

3 If the customs authorities' computerised system is temporarily not functioning, the deadlines provided for in paragraph 1 shall still apply.

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 592c

1 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 Article 592b.

2 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.

Article 592d

1 The deadlines laid down in Articles 592b and 592c shall not apply where international agreements between the Community and third countries require the exchange of customs declaration data by deadlines different from those referred to in those Articles.

2 The time limit shall not, in any event, be reduced below the period required for completion of risk analysis before the goods leave the customs territory of the Community.

Article 592e

1 The competent customs office shall, upon receipt of the customs declaration, carry out appropriate risk analysis and customs controls, prior to release of the goods for exportation.

2 Goods may be released as soon as the risk analysis has been carried out and the results allow such a release.

Article 592f

1 Where it is found that goods presented to customs are not covered by a customs declaration containing the particulars necessary for the exit summary declaration, the person

*Status: Point in time view as at 01/07/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)*

who brings the goods, or who assumes responsibility for the carriage of the goods out of the customs territory of the Community, shall lodge a customs declaration or an exit summary declaration immediately.

2 If the declarant lodges a customs declaration after the deadlines provided for in Articles 592b and 592c, this shall not preclude application of penalties laid down in the national legislation.

[^{F3}Article 592g

Where goods covered by an exemption, under Article 592a(c) to (m), from the requirement to lodge a customs declaration by the time limits set out in Articles 592b and 592c, are brought out of the customs territory of the Community, risk analysis shall be carried out upon presentation of the goods, where available on the basis of the customs declaration covering these goods.]]

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

[^{F1}CHAPTER 2

Permanent exportation]

[^{F2}Article 787

1 Export declarations shall comply with the provisions relating to structure and particulars set out in this Chapter, Articles 279 to 289, Annex 37 and Annex 30A. They shall be lodged at the competent customs office using a data-processing technique.

[^{F52} Where the custom authorities' computerised system is not functioning or where the electronic application of the person lodging an export declaration is not functioning, the customs authorities shall accept a paper-based export declaration provided that it is made in one of the following ways:

- a using a form corresponding to the specimen set out in Annexes 31 to 34 complemented by a Security and Safety Document corresponding to the specimen set out in Annex 45i and a Security and safety List of Items corresponding to the specimen set out in Annex 45j;
- b using an Export/Security Single Administrative Document corresponding to the specimen set out in Annex 45k and an Export/Security List of Items corresponding to the specimen set out in Annex 45l.

The form shall contain the minimum list of data set out in Annex 37 and in Annex 30A for the export procedure.]

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

3 The customs authorities shall establish, in agreement with each other, the procedure to be followed in the cases referred to in point (a) of paragraph 2.

4 The use of a paper-based export declaration referred to in paragraph 2(b) shall be subject to the approval of the customs authorities.

5 Where the goods are exported by travellers who have no direct access to the customs' computerised system and so have no means of lodging the export declaration using a data processing technique at the office of export, the customs authorities shall authorise the traveller to use a paper-based customs declaration made on a form corresponding to the specimen set out in Annexes 31 to 34 and containing the minimum list of data set out in Annex 37 and Annex 30A for the export procedure.

6 In the cases referred to in paragraphs 4 and 5 of this Article, the customs authorities shall ensure that the requirements of Articles 796a to 796e are met.]

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F5** Substituted by [Commission Regulation \(EC\) No 414/2009 of 30 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 788

1 The exporter, within the meaning of Article 161 (5) of the Code, shall be considered to be the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

2 Where ownership or a similar right of disposal over the goods belongs to a person established outside the Community pursuant to the contract on which the export is based, the exporter shall be considered to be the contracting party established in the Community.

Article 789

In cases involving sub-contracting, the export declaration may also be lodged at the customs office responsible for the place where the sub-contractor is established.

Article 790

Where, for administrative reasons, the first sentence of Article 161 (5) of the Code cannot be applied, the declaration may be lodged with any customs office, in the Member State concerned, which is competent for the operation in question.

Article 791

- 1 Where there are duly justified good reasons, an export declaration may be accepted:
- at a customs office other than that referred to in the first sentence of Article 161 (5) of the Code,
 - or
 - at a customs office other than that referred to in Article 790.

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In this case, controls relating to the application of prohibitions and restrictions shall take account of the special nature of the situation.

^{F6}2

Textual Amendments

F6 Deleted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

^{F1}Article 792

1 Without prejudice to Article 207, where the export declaration is made on the basis of the single administrative document, Copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged shall stamp Box A and, where appropriate, complete Box D.

On granting release of the goods, this customs office shall retain Copy 1, send Copy 2 to the statistical office of the Member State of the customs office of export and, where Articles 796a to 796e do not apply, return Copy 3 to the person concerned.

2 Where the export declaration is processed at the customs office of export using a data processing technique, Copy 3 of the single administrative document may be replaced by an accompanying document printed out from the customs authority's computerised system. This document shall contain at least the data required for the export accompanying document referred to in Article 796a.

The customs authorities may authorise the declarant to print out the accompanying document from his computerised system.

3 When the entire export operation is carried out on the territory of one Member State, that Member State may waive the use of Copy 3 of the single administrative document or the export accompanying document, provided that the requirements of Article 182b(2) of the Code are met.

4 Without prejudice to Articles 796a to 796e, where the customs rules provide for another document to replace Copy 3 of the single administrative document, the provisions of this Chapter shall apply, *mutatis mutandis*, to that other document.]

^{F2}Article 792a

1 Where goods released for export do not leave the customs territory of the Community, the exporter or the declarant shall immediately inform the customs office of export. Where applicable, Copy 3 of the single administrative document shall be returned to that office.^{F7} The customs office of export shall invalidate the export declaration.]

2 Where, in the cases referred to in Article 793a(6) or Article 793b, a change in the transport contract has the effect of terminating inside the customs territory of the Community a transport operation which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office referred to in point (b) of the second subparagraph of Article 793(2) or, in the case of a transit operation, the office of departure. Copy 3 of the export declaration shall be returned to the customs office of export and the declaration shall be invalidated by that office.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

Textual Amendments

- F2** Inserted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F7** Deleted by Commission Regulation (EC) No 312/2009 of 16 April 2009 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

[^{F3} Article 792b

Articles 796da and 796e shall apply *mutatis mutandis* in cases where a paper-based export declaration has been lodged.]]

Textual Amendments

- F2** Inserted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F3** Substituted by Commission Regulation (EC) No 312/2009 of 16 April 2009 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

[^{F1} Article 793

1 Copy 3 of the single administrative document or the accompanying document referred to in Article 792(2) and the goods released for export shall be presented together to customs at the customs office of exit.

2 The customs office of exit shall be the last customs office before the goods leave the customs territory of the Community.

By way of derogation from the first subparagraph, the customs office of exit shall be one of the following:

- a in the case of goods leaving by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;
- b the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Community by the railway companies, the postal authorities, the airlines or the shipping companies, provided that the following conditions are met:
 - (i) the goods are to leave the customs territory of the Community by rail, post, air or sea;
 - (ii) the declarant or his representative requests that the formalities referred to in Article 793a(2), or in Article 796e(1), be carried out at that office.]

[^{F2} Article 793a

1 The customs office of exit shall carry out appropriate risk-based controls prior to the exit of the goods from the customs territory of the Community, primarily to ensure that the goods presented correspond to those declared. The customs office of exit shall supervise the physical exit of the goods.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

Where the export declaration has been lodged at an office other than the customs office of exit, and the particulars have been transmitted in accordance with Article 182b(2) of the Code, the customs office of exit may take account of the results of any control carried out by that other office.

2 Where the declarant enters 'RET-EXP' in Box 44, or the code 30400, or otherwise indicates his wish to have Copy 3 returned to him, the customs office of exit shall certify the physical exit of the goods by means of an endorsement on the back of that copy.

It shall give that copy to the person who presented it or to an intermediary specified in it and established in the district of the customs office of exit, for the purposes of returning it to the declarant.

The endorsement shall take the form of a stamp showing the name of the customs office of exit and the date of exit of the goods.

3 In the case of split exportation via the same customs office of exit, the endorsement shall be given only for those goods which are actually exported.

In the case of split exportation via several different customs offices of exit, the customs office of export, or the customs office of exit where the original of Copy 3 is presented shall, upon receiving a duly substantiated request, certify a copy of Copy 3 for each part of the goods, with a view to it being presented to another customs office of exit.

In the cases referred to in the first and second subparagraph, the original of Copy 3 shall be annotated accordingly.

4 When the entire export operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of Copy 3. In this case the Copy 3 shall not be returned to the declarant.

5 Where the customs office of exit establishes that goods are missing, it shall annotate the copy of the export declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit to these goods until the export formalities have been completed, and shall also inform the customs office of export.

6 In the cases referred to in point (b) of the second subparagraph of Article 793(2), the customs office of exit shall endorse Copy 3 of the export declaration in accordance with Article 793a(2) after making the endorsement 'Export' on the transport document and affixing its stamp. Reference shall be made to the transport document on Copy 3 of the export declaration and vice versa.

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 'Export' and the affixing of the stamp to the transport document shall not be required.

Status: Point in time view as at 01/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 793b

1 In the case of goods brought out of the customs territory of the Community or sent to a customs office of exit under a transit procedure, the office of departure shall endorse Copy 3 in accordance with Article 793a(2) and return it to the person referred to in that Article.

Where an accompanying document is required, it shall also be endorsed with the word 'Export'. Reference shall be made to the accompanying document on Copy 3 of the export declaration and vice versa.

The first and second subparagraphs of this Article shall not apply where presentation of the goods at the office of departure as referred to in Article 419(4) and (7) and Article 434(6) and (9) is dispensed with.

2 The endorsement and return of the Copy 3 referred to in the first subparagraph of paragraph 1 of this Article shall also apply to goods released for export which are not placed under a transit procedure but are sent to a customs office of exit included in a single manifest transit declaration provided for by Article 445 or Article 448 and identified in accordance with Article 445(3)(e) or Article 448(3)(e).

3 The customs office of exit shall control the physical exit of the goods.

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 793c

1 Where goods under excise duty suspension arrangements are brought out of the customs territory of the Community under cover of the administrative accompanying document provided for by Regulation (EEC) No 2719/92, the customs office of export shall endorse Copy 3 of the export declaration in accordance with Article 793a(2) and return it to the declarant after making the endorsement 'Export' and affixing the stamp referred to in that Article on all copies of the administrative accompanying document.

Reference shall be made to the administrative accompanying document on Copy 3 of the export declaration and vice versa.

2 The customs office of exit shall supervise the physical exit of the goods and send back the copy of the administrative accompanying document in accordance with Article 19(4) of Council Directive 92/12/EEC.

In cases provided for in Article 793a(5), the customs office of exit shall annotate the administrative accompanying document accordingly.]

*Status: Point in time view as at 01/07/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)***Textual Amendments**

- F2** Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 794

1 Goods not subject to prohibition or restriction and not exceeding ECU 3 000 in value per consignment and per declarant may be declared at the customs office of exit.

Member States may provide that this provision shall not apply when the person making the export declaration is acting as a professional customs agent on behalf of others.

2 Oral declarations may be made only at the customs office of exit.

^{F1}Article 795

1 Where goods have left the customs territory of the Community without an export declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established.

Article 790 shall apply.

Acceptance of this declaration by the customs authorities shall be subject to provision by the exporter of one of the following:

- a reference to the exit summary declaration;
- b sufficient evidence concerning the nature and quantity of the goods, and the circumstances under which they left the customs territory of the Community.

That office shall also, if the declarant so requests, provide the exit certification referred to in Article 793a(2) or in Article 796e(1).

2 Retrospective acceptance of the export declaration by the customs authorities shall not preclude the application of either of the following:

- a penalties under national legislation;
- b the consequences of measures under the common agricultural or commercial policy.]

*^{F6}Article 796***Textual Amendments**

- F6** Deleted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Status: Point in time view as at 01/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

[^{F2}CHAPTER 3

Exchange of export data between customs authorities using information technology and computer networks

Article 796a

1 The customs office of export shall authorise release of the goods by issuing the export accompanying document to the declarant. The export accompanying document shall correspond to the specimen and notes in [^{F5}Annex 45g].

2 Where an export consignment consists of more than one item, the export accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in [^{F5}Annex 45h]. It shall form an integral part of the export accompanying document.

3 Where authorised, the export accompanying document may be printed out from the computerised system of the declarant.

Textual Amendments

F5 Substituted by [Commission Regulation \(EC\) No 414/2009 of 30 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 796b

1 On release of the goods, the customs office of export shall transmit particulars of the export movement to the declared customs office of exit using the ‘Anticipated export record’ message. This message shall be based on data derived from the export declaration and supplemented as appropriate by the customs authorities.

2 Where goods are to be moved to more than one office of exit as more than one consignment, each individual consignment shall be covered by an individual ‘Anticipated export record’ message and an individual export accompanying document.

Article 796c

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 shall not be necessary for the export accompanying document be physically presented to the customs authorities but shall be retained by the declarant.

Such notification shall contain the movement reference number referred to in [^{F5}Annex 45g].

Textual Amendments

F5 Substituted by [Commission Regulation \(EC\) No 414/2009 of 30 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 796d

1 The customs office of exit shall satisfy itself that the goods presented correspond to those declared.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

Any examination of the goods shall be carried out by the customs office of exit using the ‘Anticipated export record’ message received from the customs office of export as a basis for such examination.

The customs office of exit shall supervise the physical exit of the goods from the customs territory of the Community.

2 The customs office of exit shall forward the ‘Exit results’ message to the customs office of export at the latest on the working day following the day the goods leave 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.

3 In the case of split exportation, where goods covered by one ‘Anticipated export record’ message are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community from that office of exit as more than one consignment, the customs office of exit shall control the physical exit of the goods and send the ‘Exit results’ message only when all of the goods have left the customs territory of the Community.

In exceptional circumstances, where goods covered by one ‘Anticipated export record’ message are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community as more than one consignment and through more than one customs office of exit, the customs office of exit where the consignment was first presented shall, upon receiving a duly substantiated request, certify a copy of the export accompanying document for each part of the goods.

This certification shall only be granted by the customs authorities if the data contained in the export accompanying document corresponds to the data in the ‘Anticipated export record’ message.

The relevant copy of the export accompanying document and the goods shall be presented together to the customs office of exit concerned. Each customs office of exit shall endorse the copy of the export accompanying document with the particulars referred to in Article 793a(2) and return it to the customs office of exit where the consignment was first presented. This office shall send the ‘Exit results’ message only when all of the goods have left the customs territory of the Community.

I
F⁴ Article 796da

1 Where, after 90 days from the release of goods for export, the customs office of export has not received the ‘Exit results’ message referred to in Article 796d(2), 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.

2 The exporter or declarant may, on his own initiative or following a request made in accordance with paragraph 1, 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.

3 Where, in the cases referred to in paragraph 2, the customs office of exit does not confirm the exit of the goods within the time limit referred to in paragraph 2, the customs office of export shall inform the exporter or declarant.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

The exporter or declarant may provide the customs office of export with evidence that the goods have left the customs territory of the Community.

4 The evidence referred to in paragraph 3 may be provided in particular by one of the following means or a combination thereof:

- a a copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Community;
- b the proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Community;
- c a declaration signed or authenticated by the company which brought the goods out of the customs territory of the Community;
- d a document certified by the customs authorities of a Member State or a country outside the customs territory of the Community;
- e economic operators records of goods supplied to oil and gas drilling and production platforms.]

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F3} Article 796e

1 The customs office of export shall certify the exit to the exporter or declarant in the following cases:

- a it has received an 'Exit results' message from the customs office of exit;
- b it has, in the cases referred to in Article 796da(2), received no 'Exit results' message from the customs office of exit within 10 days, but is satisfied that the evidence provided in accordance with Article 796da(4) is sufficient.

2 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 in accordance with Article 796da(4), the customs office of export may consider this as information that the goods have not left the customs territory of the Community.

3 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. The customs office of export shall inform the declared customs office of exit where it has accepted evidence in accordance with paragraph 1(b).]]

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 312/2009 of 16 April 2009 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Status: Point in time view as at 01/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

[^{F1}CHAPTER 4

Temporary exportation using an ATA carnet]

Article 797

- 1 An ATA carnet may be used for export where the following conditions are fulfilled:
- a the ATA carnet shall be issued in a Member State of the Community and endorsed and guaranteed by an association established in the Community forming part of an international guarantee chain.

The Commission shall publish a list of the associations;

- b the ATA carnet shall be applicable only to Community goods:
 - which have not been subject on export from the customs territory of the Community to customs export formalities with a view to the payment of refunds or other export amounts under the common agricultural policy,
 - in respect of which no other financial benefit has been granted under the common agricultural policy, coupled with an obligation to export the said goods,
 - in respect of which no request for repayment has been submitted;
- c the documents referred to in Article 221 must be presented. The customs authorities may require production of the transport document;
- d the goods must be intended for reimportation.

- 2 Where goods covered by an ATA carnet are entered for the purposes of temporary exportation, the customs office of export shall carry out the following formalities:

- a verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
- b complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
- c complete the counterfoil and box H of the exportation voucher;
- d enter its name in box H (b) of the reimportation voucher;
- e retain the exportation voucher.

- 3 If the customs office of export is not the office of exit, the customs office of export shall carry out the formalities referred to in paragraph 2, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

- 4 The time limit for reimportation of the goods laid down by the customs authorities in box H (b) of the exportation voucher may not exceed the validity of the carnet.

Article 798

Where goods which left the customs territory of the Community under cover of an ATA carnet are no longer intended to be reimported, an export declaration containing the particulars referred to in Annex 37 shall be presented to the customs office of export.

On presentation of the carnet in question, the latter shall endorse copy 3 of the export declaration and shall invalidate the reimportation voucher and counterfoil.

Status: Point in time view as at 01/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV. (See end of Document for details)

Textual Amendments

- F1** Substituted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Status:

Point in time view as at 01/07/2009.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IV.