

Commission Implementing Regulation (EU) 2015/2447 of 24
November 2015 laying down detailed rules for implementing
certain provisions of Regulation (EU) No 952/2013 of the European
Parliament and of the Council laying down the Union Customs Code

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 2

Formalities on exit of goods

Article 333

**Supervision of goods released for exit and exchange of
information between customs offices(Article 267 of the Code)**

1 Once goods have been released for exit, the customs office of exit shall supervise them until they are taken out of the customs territory of the Union.

2 Where the customs offices of exit and export are different, the customs office of exit shall inform the customs office of export of the exit of the goods at the latest on the working day following the day on which the goods have left the customs territory of the Union.

However, in the cases referred to in paragraphs 3 to 7 of Article 329 of this Regulation, the time-limit for the customs office of exit to inform the customs office of export of the exit of the goods shall be the following:

- a in the cases referred to in Article 329(3) and (4), at the latest on the working day following the day on which the vessel or aircraft on which the goods have been loaded has left the port or airport of loading;
- b in the cases referred to in Article 329(5), at the latest on the working day following the day on which the goods have been placed under the external transit procedure;
- c in the cases referred to in Article 329(6), at the latest on the working day following the day on which the transit procedure has been discharged;
- d in the cases referred to in Article 329(7), at the latest on the working day following the day on which the goods have been taken over under cover of a single transport contract.

3 Where the customs offices of exit and export are different and the exit of the goods is refused, the customs office of exit shall inform the customs office of export at the latest on the working day following the day on which the exit of the goods has been refused.

[^{F14} Where goods covered by one export or re-export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union as more than one consignment due to unforeseen circumstances, the customs office of exit shall inform the customs office of export of the exit of the goods only once all the goods have left the customs territory of the Union.

Status: Point in time view as at 31/01/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, Article 333 is up to date with all changes known to be in force on or before 22 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

5 In unforeseen circumstances, where goods covered by one export or re-export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union through more than one customs office of exit, any of the persons referred to in Article 267(2) of the Code may request the customs office of exit where the goods were first presented to inform the other customs office(s) of exit from where part of the goods will leave the customs territory of the Union. Each customs office of exit shall supervise the physical exit of the goods which leave the customs territory of the Union from that office. The subsequent customs office(s) of exit shall inform the first customs office of exit about those goods which have left the customs territory of Union from those offices. The first customs office of exit and the subsequent customs office(s) of exit shall exchange that information in agreement with each other, and outside the Automated Export System referred to in the Annex to Implementing Decision (EU) 2016/578. The first customs office of exit shall inform the customs office of export when all the goods have left the customs territory of the Union.]

6 Where goods are to leave the customs territory of the Union in the case referred to in Article 329(7) of this Regulation, the carrier shall upon the request by the competent customs authorities at the point of exit provide information on those goods. That information shall consist in one of the following:

- a the MRN of the export declaration;
- b a copy of the single transport contract for the goods concerned;
- c the unique consignment reference number or the transport document reference number and where the goods are presented in packages or containerised, the number of packages and, if containerised, the container identification number.

[^{F17} By derogation from points (b) and (c) of the second subparagraph of paragraph 2 of this Article, until the dates of deployment of the Automated Export System referred to in the Annex to Implementing Decision (EU) 2016/578, in the cases referred to in Article 329(5) and 329(6) of this Regulation, the time-limit for the customs office of exit to inform the customs office of export of the exit of the goods shall be the first working day following the day on which the goods are placed under that transit procedure or the goods leave the customs territory of the union or the transit procedure is discharged.]

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Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation (EU) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.

F2 Deleted by Commission Implementing Regulation (EU) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation (EU) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.

Status:

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Changes to legislation:

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