

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 I*

*Formalities prior to the exit of goods*

*Article 326*

**Electronic system relating to exit(Article 16(1) of the Code)**

For the processing and exchange of information relating to the exit of goods out of the customs territory of the Union, an electronic system set up for those purposes pursuant to Article 16(1) of the Code shall be used.

The first paragraph of this Article shall be applicable from the dates of deployment of the UCC AES referred to in the Annex to Implementing Decision 2014/255/EU.

*Article 327*

**Goods not covered by a pre-departure declaration(Article 267 of the Code)**

Where it is found that goods intended to be taken out of the customs territory of the Union are not covered by a pre-departure declaration, and except where the obligation to lodge such a declaration is waived, the exit of the goods shall be subject to the lodgement of such a declaration.

*Article 328*

**Risk analysis(Article 264 of the Code)**

1 Risk analysis shall be carried out prior to the release of the goods within a time-limit which corresponds to the period between the end of the time-limit for the lodgement of the pre-departure declaration as laid down in Article 244 of Delegated Regulation (EU) 2015/2446 and the loading or the departure of the goods, as appropriate.

2 Where a waiver from the obligation to lodge a pre-departure declaration pursuant to Article 245 of Delegated Regulation (EU) 2015/2446 applies, risk analysis shall be carried out upon presentation of the goods on the basis of the customs declaration or re-export declaration covering those goods or, where not available, on the basis of any other available information about the goods.

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Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE VIII is up to date with all changes known to be in force on or before 24 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)

CHAPTER 2

Formalities on exit of goods

Article 329

Determination of the customs office of exit(Article 159(3) of the Code)

1 Except where paragraphs 2 to 7 apply, the customs office of exit shall be the customs office competent for the place from where the goods leave the customs territory of the Union for a destination outside that territory.

2 In the case of goods leaving the customs territory of the Union by fixed transport installation, the customs office of exit shall be the customs office of export.

[F13 Where the goods are loaded in a seaport onto a vessel that is not assigned to a regular shipping service as referred to in Article 120 of Delegated Regulation (EU) 2015/2446 for carriage to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel.

4 Where paragraph 3 does not apply and the goods are loaded onto a vessel or onto an aircraft without any subsequent transshipment for carriage to a destination outside the customs territory of the Union by sea or air, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.]

5 Where, after having been released for export, goods are placed under an external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation.

6 Where, after having been released for export, goods are placed under a transit procedure other than the external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation provided that either of the following conditions is fulfilled:

- a the customs office of destination of the transit operation is situated in a common transit country;
b the customs office of destination of the transit operation is situated at the border of the customs territory of the Union and the goods are taken out of that customs territory, after having passed through a country or territory outside the customs territory of Union.

7 On request the customs office of exit shall be 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 Union by the railway companies, the postal operators, the airlines or the shipping companies provided that the goods are to leave the customs territory of the Union by rail, post, air or sea.

[F27a From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, paragraphs 6 and 7 shall not apply in cases where Union goods falling within a category listed in Article 1(1) of Directive 2008/118/EC are exported.

From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, paragraph 7 shall not apply in cases where non-Union goods are re-exported.]

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9 Where a re-export notification is to be lodged in accordance with Article 274(1) of the Code, the customs office of exit shall be the customs office competent for the place where the goods are in the free zone or in temporary storage.

#### 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** Inserted 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.
- F3** Deleted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 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.

#### Article 330

### Communication between the customs offices of export and exit(Article 267(1) of the Code)

Except where the customs declaration takes the form of an entry in the declarant's records in accordance with Article 182 of the Code, on release of the goods, the customs office of export shall, transmit the particulars of the export declaration to the declared customs office of exit. Those particulars shall be based on data derived from the export declaration, as amended where appropriate.

#### Article 331

### Presentation of goods at the customs office of exit(Article 267 of the Code)

1 The person presenting goods on exit shall at the moment of presentation of the goods at the customs office of exit:

- a indicate the MRN of the export or re-export declaration;
- b indicate any discrepancies between the goods declared and released for export and those presented, including cases where goods have been repackaged or containerised before their presentation at the customs office of exit;
- c where only part of the goods covered by an export or re-export declaration is presented, the person presenting the goods shall also indicate the quantity of the goods actually presented.

However, where those goods are presented in packages or containerised, he shall notify the number of packages and, if containerised, the container identification numbers.

[<sup>F42</sup>.] Goods declared for export or re-export may be presented at a customs office of exit other than that declared in the export or re-export declaration. Where the actual customs office of exit is located in another Member State than that originally declared, that customs office shall request the particulars of the export or re-export declaration from the customs office of export.

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#### Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 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.](#)

### Article 332

#### Formalities on exit of goods(Article 267 of the Code)

1 Where goods to be taken out of the customs territory of the Union are subject to customs controls, the customs office of exit shall examine the goods on the basis of the information received from the customs office of export.

2 Where the person presenting the goods indicates, or the customs office of exit discovers, that some of the goods declared for export, re-export or outward processing are missing when presented to the customs office of exit, that customs office shall inform the customs office of export about the missing goods.

3 Where the person presenting the goods indicates, or the customs office of exit discovers, that some of the goods presented to the customs office of exit are in excess of those declared for export, re-export or outward processing, that customs office shall refuse the exit of the goods in excess until an export or re-export declaration has been lodged for those goods. That export or re-export declaration may be lodged at the customs office of exit.

4 Where the person presenting the goods indicates, or the customs office of exit discovers, that there is a discrepancy in the nature of the goods declared for export, re-export or outward processing compared to those presented to the customs office of exit, the customs office of exit shall refuse the exit of those goods until an export or re-export declaration has been lodged for them and shall inform the customs office of export. That export or re-export declaration may be lodged at the customs office of exit.

5 The carrier shall notify the exit of the goods to the customs office of exit by providing all of the following information:

- a the unique consignment reference number or the transport document reference number;
- b where the goods are presented in packages or containerised the number of packages and, if containerised, the container identification numbers;
- c the MRN of the export or re-export declaration where applicable.

[<sup>F1</sup>The obligation laid down in the first subparagraph shall not apply insofar as that information is available to the customs authorities through existing commercial, port or transport information systems, or in the situation covered by Article 329(7).]

6 For the purposes of paragraph 5, the person handing over the goods to the carrier shall provide him with the particulars referred to in that paragraph.

The carrier may load the goods for carriage out of the customs territory of the Union where the information referred to in paragraph 5 is available to him.

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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.](#)

## 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.

<sup>[F14]</sup> 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.

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

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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.

[<sup>F17</sup> 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.](#)

**F5** 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.](#)

Article 334

**Certification of exit of goods(Article 267 of the Code)**

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

- a where that office has been informed of the exit of the goods by the customs office of exit;
- b where that office is the same as the customs office of exit and the goods have exited;
- c where that office considers that the evidence provided in accordance with Article 335(4) of this Regulation is sufficient.

2 Where the customs office of export has certified the exit of the goods in accordance with paragraph 1(c), it shall inform the customs office of exit thereof.

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## Article 335

### Enquiry procedure(Article 267 of the Code)

1 Where, after 90 days from the release of goods for export, the customs office of export has not been informed of the exit of the goods, it may request the declarant to inform it of the date on which and the customs office of exit from which the goods left the customs territory of the Union.

2 The declarant may, on his own initiative, inform the customs office of export of the dates on which and the customs offices of exit from which the goods left the customs territory of the Union.

3 Where the declarant provides information to the customs office of export in accordance with paragraph 1 or 2, he may request the customs office of export to certify the exit. For that purpose, the customs office of export shall request information on the exit of the goods from the customs office of exit, which shall respond within 10 days.

Where the customs office of exit does not respond within that time-limit, the customs office of export shall inform the declarant thereof.

4 Where the customs office of export informs the declarant that the customs office of exit has not responded within the time-limit referred to in paragraph 3, the declarant may provide to the customs office of export evidence that the goods have left the customs territory of the Union.

That evidence 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 Union;
- b the proof of payment;
- c the invoice;
- d the delivery note;
- e a document signed or authenticated by the economic operator which has taken the goods out of the customs territory of the Union;
- f a document processed by the customs authority of a Member State or a third country in line with the rules and procedures applicable in that State or country;
- g economic operators' records of goods supplied to ships, aircraft or offshore installations.

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### CHAPTER 3

#### **Export and re-export**

##### *Article 336*

#### **Export or re-export declaration for goods in several consignments(Article 162 of the Code)**

Where goods are intended to be taken out of the customs territory of the Union as more than one consignment each individual consignment shall be covered by a separate export or re-export declaration.

##### *Article 337*

#### **Retrospective lodgement of an export or re-export declaration(Articles 162 and 267 of the Code)**

1 Where an export or re-export declaration was required but the goods have been brought out of the customs territory of the Union without such declaration, the exporter shall lodge a retrospective export or re-export declaration. That declaration shall be lodged at the customs office competent for the place where the exporter is established. That customs office shall certify the exit of the goods to the exporter provided that the release would have been granted if the declaration had been lodged before the exit of the goods from the customs territory of the Union and it has the evidence at its disposal that the goods have left the customs territory of the Union.

2 Where Union goods which were intended for re-import have left the customs territory of the Union but are no longer intended to be re-imported, and a different type of customs declaration would have been used if there was no intention of re-importation, the exporter may lodge a retrospective export declaration, replacing the original declaration, at the customs office of export. That customs office shall certify the exit of the goods to the exporter.

However, where the Union goods have left the customs territory of the Union under cover of an ATA and CPD carnet, the customs office of export shall certify the exit of the goods to the exporter provided that the re-importation voucher and counterfoil of the ATA and CPD carnet are invalidated.

##### *Article 338*

#### **Lodgement of a re-export declaration for goods covered by an ATA and CPD carnet(Article 159(3) of the Code)**

The competent customs office for the re-export of goods covered by an ATA and CPD carnet shall, in addition to the customs offices referred to in Article 221(2) of this Regulation, be the customs office of exit.



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### Article 339

#### **Use of an ATA and CPD carnet as an export declaration(Article 162 of the Code)**

1 An ATA and CPD carnet shall be considered an export declaration where the carnet has been issued in a Member State contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association established in the Union and forming part of a guaranteeing chain as defined in Article 1(d) of Annex A to the Istanbul Convention.

2 The ATA and CPD carnet shall not be used as an export declaration in relation to Union goods where:

- a those goods are subject to export formalities with a view to refunds being granted on export under the common agricultural policy;
- b those goods that have been part of intervention stocks, are subject to measures of control as to use or destination, and have undergone customs formalities on export to territories outside the customs territory of the Union under the common agricultural policy;
- c those goods are eligible for the repayment or remission of import duty on the condition that they are exported from the customs territory of the Union;
- d those goods are moved under a duty suspension arrangement within the territory of the Union pursuant to Directive 2008/118/EC, except where the provisions of Article 30 of that Directive apply.

3 Where an ATA carnet is used as an export declaration, 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 identify the customs office of export in box H(b) of the re-importation voucher;
- e retain the exportation voucher.

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

5 The time-limits for re-importing the goods set by the customs office of export in box H(b) of the exportation voucher may not exceed the validity of the carnet.

### Article 340

#### **Goods released for export or re-export that do not leave the customs territory of the Union(Article 267 of the Code)**

1 Where goods released for the export or re-export are no longer intended to be taken out of the customs territory of the Union, the declarant shall immediately inform the customs office of export.

2 Without prejudice to paragraph 1, where the goods have already been presented to the customs office of exit, the person who removes the goods from the customs office of exit for carriage to a place within the customs territory of the Union shall inform the customs office of

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exit that the goods will not be taken out of the customs territory of the Union and specify the MRN of the export or re-export declaration.

[<sup>F13</sup> Where, in the cases referred to in Article 329(5), (6) and (7), a modification in the transport contract has the effect of terminating inside the customs territory of the Union a transport operation which should have terminated outside, the companies or authorities in question shall inform the customs office of exit of that modification and may only carry out the modified contract with the prior agreement of that customs office.]

[<sup>F23a</sup> From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, in the cases referred to in paragraphs 2 and 3, the customs office of exit shall inform the customs office of export that the goods were not taken out of the customs territory of the Union.]

4 In the case of an invalidation of the export or re-export declaration in accordance with Article 248 of Delegated Regulation (EU) 2015/2446, the customs office of export shall inform the declarant and the declared customs office of exit of that invalidation.

#### 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** Inserted 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.](#)

## CHAPTER 4

### *Exit summary declaration*

#### *Article 341*

#### **Measures to be taken upon receipt of an exit summary declaration(Article 271 of the Code)**

The customs office where the exit summary declaration is lodged in accordance with Article 271(1) of the Code shall:

- (a) register the exit summary declaration immediately upon its receipt;
- (b) provide a MRN to the declarant;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.

#### *Article 342*

#### **Goods for which an exit summary declaration has been lodged that do not leave the customs territory of the Union(Article 174 of the Code)**

Where goods for which an exit summary declaration has been lodged are no longer intended to be taken out of the customs territory of the Union, the person who removes

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the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and specify the MRN of the exit summary declaration.

## CHAPTER 5

### **Re-export notification**

#### *Article 343*

#### **Measures to be taken upon receipt of a re-export notification(Article 274 of the Code)**

The customs office of exit shall:

- (a) register the re-export notification immediately upon its receipt;
- (b) provide a MRN to the declarant;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.

#### *Article 344*

#### **Goods for which a re-export notification has been lodged that do not leave the customs territory of the Union(Article 174 of the Code)**

Where goods for which a re-export notification has been lodged are no longer intended to be taken out of the customs territory of the Union, the person who removes the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and specify the MRN of the re-export notification.

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