EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff
Customs Legislation

e

Brussels, 26-02-2024

TAXUD/B1

AES Business Guidance

Export and Exit formalities
in
Automated Export System

Disclaimer: "It must be stressed that this document does not constitute a legally binding act and is of an explanatory nature. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. There may also exist national instructions or explanatory notes in addition to this document."

Date: 26/02/2024
Doc.version:2.01

Document history

Revision	Date	Created by	Short Description of Changes
2.01	26/02/2024	DG TAXUD	Updated version after external review
2.00	22/11/2023	DG TAXUD	Updated version after internal review
1.03	30/10/2023	DG TAXUD	Updated content with additional explanations
1.02	04/04/2022	DG TAXUD	Implementation of APOs
1.01	13/10/2021	DG TAXUD	Updated version after internal review
1.00	28/07/2021	DG TAXUD	Initial version for internal TAXUD review

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1 Introduction

1.1 Objective of this document

The main objective of this document is to create a business guide for the AES.

During the preparatory work of the AES, several well-known functionalities were updated, in addition new functionalities were implemented into the system (e.g., CCE or Interface between AES-EMCS or AES-NCTS) where further explanations could be necessary beyond the legal and functional or technical descriptions. In parallel with the preparation work, data harmonisation activity was also performed that had major impact to the structure of the messages where the relevant rules and conditions were also revised to ensure a smooth operation in daily practice. Considering all the changes implemented in AES, this guide intends to provide information that can be used by the customs administrations of the EU Member States and by the economic operators to support them in their understanding of the functionalities of the AES.

1.2 Scope

This document presents explanations and descriptions about functionalities, procedures and usage of some messages/data groups/data elements, which will enable the reader to become familiar with the functionalities implemented in AES-P1 that shall be applied in all Member States from the date settled in the UCC WP for the end of the transitional period from ECS-P2 to AES-P1.

Although the new and updated functionalities have been specially targeted, this document addresses also the already existing functionalities found in ECS-P2 that were kept in AES-P1 as well, as to provide an overview of the export and exit formalities that can be completed in the system. Additionally, during the preparation and the review cycles of the AES functional and technical specifications, several questions have been raised by the Member States and the Trade Community. Therefore, this guidance mainly addresses those topics where it was found that further explanations/clarifications would be necessary beyond the applicable legal, functional, and technical documentations.

It is worth mentioning that this guidance does not provide detailed description of the rules and conditions, or content of the code lists implemented in AES-P1, since comprehensive information can be found in the AES Technical Specifications. AES Business Guidance contains primarily business issues and practical guides.

1.3   Targeted Audience

The intended audience for this document includes:

- National customs administration services responsible for AES and customs officials using AES for the completion of export and exit formalities.
- Economic operators and other stakeholders using AES in the context of their export and exit related activities.

Readers are assumed to have a good understanding of the export and exit formalities laid down in the UCC legislation.

1.4   Structure of this document

The present document contains the following chapters:

- **Chapter 1:** Introduction – provides the objective, scope, intended audience and structure of the present business guide. Additionally, it provides information on the abbreviations and acronyms used throughout the different chapters.
- **Chapter 2:** Legal references and other documents - provides the legal basis for the export and exit formalities implemented in AES complemented with the relevant functional and technical documents.
- **Chapter 3:** Background of AES – provides information about the requirements of the UCC Work Programme regarding the deployment of Automated Export System.
- **Chapter 4:** Usage of EU Customs Data Model (EUCDM) - presents how the EUCDM was adopted to the AES message structure.
- **Chapter 5:** New functionalities in AES – presents the new major formalities and functionalities introduced in AES, such as the Centralised Clearance at Export; the simplified and supplementary declaration, the Interface between AES and EMCS and

between AES and NCTS; the pre-lodged declaration, the re-export notification and the invalidation of the EXS.

- **Chapter 6:** Updated functions and formalities at export and exit – describes the well-known formalities and functionalities that were updated in the AES as a result of legal changes or business need. Among others, the improvements introduced in the amendment and invalidation of the export declaration will be addressed under this Chapter.

- **Chapter 7:** Practical guide about usage of some data groups and data elements and messages. This chapter intends to provide clarification regarding specific questions that may be risen on the use of certain data groups and data items included in the AES message exchanges. It also contains some specific descriptions about message contents and usage of the messages. The content of this chapter is based on real questions raised by Member States during the preparation of the AES specifications.

- **Chapter 8:** Non-updated functions and formalities at export and exit - presents those export and exit formalities and functionalities that were not changed in AES compared to ECS-P2.

- **Chapter 9:** Processes out of scope of AES specifications - provides information about those export and exit formalities that are out of scope of AES. In some of the identified cases, the concerned customs formalities need be completed outside of the system (e.g., split consignments/split exit and EIDR), while in other cases the processes should be designed and implemented at national level (e.g., the right to be heard, the amendment after the release for export and the retrospective lodgement of the export declaration).

- **Chapter 10:** Transition of operations from ECS-P2 to AES-P1 - gives a brief summary about the transitional period and its specificities when MSs deploy the AES system gradually.

- **Chapter 11:** Architecture Overview/link Between AES and other systems – Provides generic information on the interface between AES and other national and central systems during the completion of export and exit formalities.

- **Chapter 12:** AES information exchange messages - contains a table identifying the AES messages referred to in this Guidance and their description, sender and receiver.

- **Annex A:** Business cases about the declaration of Security and Safety data in context of export and in context export followed by transit, including practical examples.

- **Annex B:** Business cases regarding the use of transport equipment data group and registration of seals, including practical examples.

- **Annex C:** Business cases regarding the risk analysis identification data group, including practical examples.

1.5 Abbreviations and acronyms

The following acronyms are used in this document:

Acronym	Acronym Definition
AEO	Authorised Economic Operator
AEOC	Authorised Economic Operator for Customs Simplifications
AEOF	Authorised Economic Operator Full (AEOC+AEOS)
AEOS	Authorised Economic Operator for Security and Safety
AER	Anticipated Export Record
AES	Automated Export System
AES TSS	AES Technical Specifications
APO	Author`s position
ARC	Administrative Reference Code
BC-EAD	Business Continuity – Export Accompanying Document
BC-EAD LoI	Business Continuity – Export Accompanying Document List of Items
CCE	Centralised Clearance at Export
CCI	Centralised Clearance at Import
CCL	Applications or Authorisations for Centralised Clearance
CCN	Common Communication Network
CD	Common Domain
CDMS	Customs Decision Management System
CDS	Customs Decision System
CL	Code List
CRMS2	Customs Risk Management System
CRS	Customer Reference Services
CS/ieCA	Central Services IE Conversion Application
CS/MIS2	Central Services Management Information System 2
CS/RD2	Central Services Reference Data
CTC	Common Transit Convention
CTU	Customs Territory of the Union
DDCOM	Design Document for Common Operations and Methods
DDNXA	Design Document for National Export Applications
D.E.	Data Element
D.I.	Data Item
D.G.	Data Group
e-AD	Electronic Administrative Document

EAD	Export Accompanying Document
EBTI	European Binding Tariff Information System
ECICS	European Customs Inventory of Chemical Substances
ECS - P2	Export Control System – Phase 2
ED	External Domain
EFBT	Export Followed by Transit
EIDR	Entry Into Declarant´s Records
EMCS	Excise Movement Control System
EO	Economic Operator
EOS	Economic Operator Registration and Identification
EU	European Union
EUCDM	EU Customs Data Model
Excise Directive	Council Directive (EU) 2020/262 of 19 December 2019
EXS	Exit Summary Declaration
FSS	Functional System Specifications
IE	Information Exchange
ieCA	Information Exchange Conversion Application
IT	Information Technology
MRN	Master Reference Number
MS	Member State
MSAExp	Member State Administration of Export
NA	National Administration
NCTS	New Computerised Transit System
ND	National Domain
NECA	National Export Control Application
NSA	National Statistical Authority
OoDep	Customs Office of Departure
OoDes	Customs Office of Destination
OoExp	Customs Office of Export
OoExt	Customs Office of Exit
OoExTra	Customs Office of Exit for Transit
OoTra	Customs Office of Transit
PCO	Presentation Customs Office
R&C	Rules and Conditions
SCO	Supervising Customs Office in the context of CCE
SD	Simplified Declaration
SDE	Authorisation to use simplified declaration
SLA	Service Level Agreement
S&S	Security and Safety
SSA	Security and Safety Area
STC	Single Transport Contract
TARIC	Integrated Tariff of the European Communities
TAXUD	Taxation and Customs Union Directorate General
TES	Trans-European Systems
ToC	Terms of Collaboration
UBR	Unique Body Record
UCC	Union Customs Code
UCC DA	Union Customs Code – Delegated Act
UCC IA	Union Customs Code – Implementing Act

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UCC TDA	Union Customs Code – Transitional Delegated Act
UCC WP	Union Customs Code – Work Programme
UUM&DS	Uniform User Management and Digital Signature System

2 Legal references and other documents relevant for AES

Legal References	Chapters/Articles
Union Customs Code (UCC) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code	**Title I** *General provisions* Chapter 1 to Chapter 2/Section 1 **Title V** *General rules* Chapter 1 to Chapter 4 Article 153 to Article 200 **Title VIII** *Goods taken out of the Customs Territory of the Union* Chapter 1 to Chapter 6 Article 263 to Article 277
UCC Delegated Act (UCC DA) Commission Delegated Regulation (EU) No 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code	**Title I** *General provisions* Chapter 1 to Chapter 2/Section 1/Subsection 1 **Title V** *General rules* Chapter 2 to Chapter 3 Article 134 to Article 154 **Title VIII** *Goods taken out of the Customs Territory of the Union* Chapter 1 to Chapter 3 Article 244 to Article 249 Annex B
UCC Implementing Act (UCC IA) Commission Implementing Regulation (EU) No 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 I** *General provisions* Chapter 1 to Chapter 2/Section 1/Subsection 1 **Title V** *General rules* Chapter 2 to Chapter 3 Article 216 to Article 247 **Title VIII**

	Goods taken out of the Customs Territory of the Union Chapter 1 to Chapter 5 Article 326 to Article 344 Annex B
UCC Transitional Delegated Act (UCC TDA) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446	Chapter 7, Article 54 Annex 9 - Appendix C1 and D1
UCC Work Programme (UCC WP) Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code	Annex II point 10 contains the UCC AES project and its 2 components
Implementing Regulation on Technical Arrangements (IRTA) Commission Implementing Regulation (EU) 2023/1070 of 1 June 2023, on technical arrangements for developing, maintaining, and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council	Article 105 – Temporary failure of the electronic systems
Excise Directive Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast)	Articles 21 and 25

Business documents*	Version
Business Case Update AES	v1.6
UCC AES Vision	v1.40
Transition Strategy from ECS-P2 to AES	v2.0
AES Functional System Specification and EU Customs Functional Requirements BPM Report for AES** CIRCABC: AES FSS and BPMs	V5.00

Business Continuity Plan for the Automated Export System CIRCABC: BCP for AES	V1.03
Electronic Customs Multi-Annual Strategic Plan (MASP)	Revision 2023
Technical documents*	
Design Document for Common Operations and Methods (DDCOM)	V21.2.0-v1.00
Design Document for National Export Application (DDNXA) + Annexes** CIRCABC: DDNXA - V5.15.2 - V2.00	V5.15.2-v2.00
Design Document for National Transit Application (DDNTA) + Annexes** CIRCABC: DDNTA -V5.15.2 - V2.00	V5.15.2-v2.00
CD3-NCTS-P5-AES Architecture Overview	v2.60
CSMIS2 - SBS - Specifications for Business Statistics	V1.80

***Remark** - the latest versions of the business and technical documents relevant for AES are published in the CIRCABC under `e-CUSTOMS` Interest group.

****Remark**: AES Functional and Technical Specifications are also available in the CIRCABC under `Public specifications for transit, export, entry` Interest group.

Further information about the above-mentioned regulations can be found in the European Commission`s website as follows: UCC - Legislation

Further legal explanations about export and exit formalities can be found in Guidance document called `Export and Exit out of the European Union – Title VIII UCC – Guidance for MSs and Trade` as follows: UCC - Guidance documents

Further explanations about the EU Customs Data Model (EUCDM) can be found on the TAXUD following website: EU Customs Data Model

AES eLearning courses can be found in Customs & Tax EU Learning portal:

For trade Automated Export System (AES) - Phase 1

For Customs AES Phase 1 Advanced Module for Customs Officers

3 Background of the Automated Export System

In 2016, the UCC legislation introduced several changes in the customs formalities. It also determined as a rule that all the exchanges of information between customs authorities and between economic operators and customs authorities should be made using electronic data-processing techniques. Additionally, the Annex B of the UCC DA/IA introduced structural changes in the data requirements and its formats and codes to be used in the customs declarations, in alignment with the EU Customs Data Model.

The UCC WP determines the development and deployment of the AES, aiming to implement the UCC requirements applicable to export and exit. The project includes 2 components:

1. Component 1 - 'Trans-European' AES - aims to further develop the previous export system (ECS-P2) as to fully implement the UCC legislation, including in terms of customs simplifications and interface with EMCS and NCTS. This component includes parts developed at central level (when the common domain is impacted) and at national level (when only the external or the national domain is impacted).

2. Component 2 - 'National Export Systems upgrade' - aims to upgrade the national systems used for the completion of certain formalities not impacting the common domain of the AES.

It is important to highlight that the AES system specifications developed at central level (AES FSS and AES TSS) cover the information exchanges (IE) in the common, national, and external domains.

- The common domain communication refers to the information exchanges between customs offices located in different MSs.
- The national domain includes the interface between national AES and other systems at national level (e.g., AES-EMCS and AES-NCTS).
- Finally, the external domain includes the communications between the customs offices and the declarant/trader at exit[1], at national level.

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[1] The term "Trader at Exit" is used in AES specifications to designate the person responsible for the presentation of goods at the Customs Office of Exit (one of the persons laid down in Article 267(2) of the Code) and the person responsible to notify the exit of the goods to the Customs Office of Exit in accordance with Article 332(5) of the UCC IA (i.e., the carrier, as per the definition provided for in Article 5(40) of the UCC).

Regarding the message exchanges on the common domain, the AES specifications prepared by DG TAXUD are mandatory for all the MSs. In the case of external or national domain, the common AES specifications are strongly recommended (aiming to harmonize the export and exit formalities as much as possible among the EU MSs).

As regards UCC DA / Annex B, the export-related Columns are the following:

Columns	Declarations/notifications
A1	Exit summary declaration
A2	Exit summary declaration — Express consignments
A3	Re-export notification
B1	Export declaration and re-export declaration
B2	Special procedure — Processing — Declaration for outward processing
B3	Declaration for Customs warehousing of Union goods
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories
C1	Export Simplified declaration
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export

AES specifications include three different groups of business processes, as follows: export and re-export declarations (Annex B/ Columns B1, B4 and C1-C2), exit summary declarations (Annex B/Columns A1-A2) and re-export notifications (Annex B/Column A3).

It should be stressed that the structure and content of the AES declaration message (IE515) concerning the export and re-export declarations were designed to fulfill the data requirements of the standard and simplified declarations (with a possible combination of the security and safety data). The recommended structure of the IE515 might be also used in the outward processing procedure (Annex B/Column B2) and customs warehousing (Annex B /Column B3) where the process of such declarations should be implemented in the national export system according to the UCC Work Programme / UCC Special Procedures project. The common AES specifications do not contain any detailed description about the outward processing procedure or customs warehousing. Where possible, the IE515 message contains rules and conditions that might take into consideration the data requirements of these processes as well.

4   Usage of EU Customs Data Model

The EU Customs Data Model (EUCDM) is the model for customs trans-European systems (such as NCTS, AES, CCI, ICS) and for Member States` national customs clearance systems, based on the World Customs Organisation Data Model (WCO DM). In accordance with Annex B of the UCC DA and IA, it provides a horizontal overview of the legally defined data to be provided by economic operators when they lodge customs declarations or notifications, including EXS and Re-Export Notifications in AES. AES specifications are functionally aligned with EUCDM v6 that contains all the data requirements determined in the UCC DA and IA for Annex B export-related Columns.

This chapter intends to describe the data structure of the `Export Declaration` (IE515) message in the AES system specifications and provide useful information on the changes that took place from ECS-P2 to AES-P1.

The 'Export Declaration' (IE515) message is sent to the Customs Office of Export when the declarant/representative submits an export declaration. The structure of IE515 (AES-P1) is separated into three parts (levels):

- Export Operation Level (it corresponds to `Declaration Level` in Annex B)
- Goods Shipment Level
- Goods Item Level

Export Operation Level

Export Operation Level has kept each main data groups as they were compared to ECS-P2, while it also has some significant changes in AES-P1. Figure 1 depicts the data groups as well as their dependency. Some actors like exporter, declarant, representative and customs offices (e.g. Customs Office of Exit, Customs Office of Export) have also remained at this level.
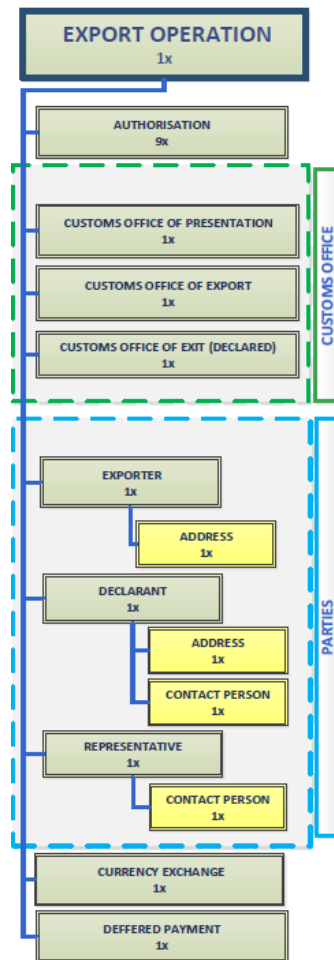
Figure 1 Export operation Level (Annex B UCC DA/IA)

There are also important changes that have happened from ECS-P2 to AES-P1 at Export Operation Level. Among others, D.G. 'Control result' has been removed from header level, D.G. 'Seals' has moved under Goods Shipment/Consignment Level, D.G. 'Deferred payment' has been moved to header level and D.G. 'Consignee' has been moved to Goods Shipment/Consignment Level.

Goods Shipment Level

There are two new parts introduced in message structure of IE515 in AES-P1:

a. Goods Shipment Level
b. Goods Shipment/Consignment Level

Starting with Goods Shipment Level, "Goods Shipment" means the totality of the goods covered by a commercial contract between a seller and a buyer.

Moving to Goods Shipment/Consignment Level, "Consignment" means the totality of goods covered by a transportation contract concluded between the consignor/shipper and the carrier.
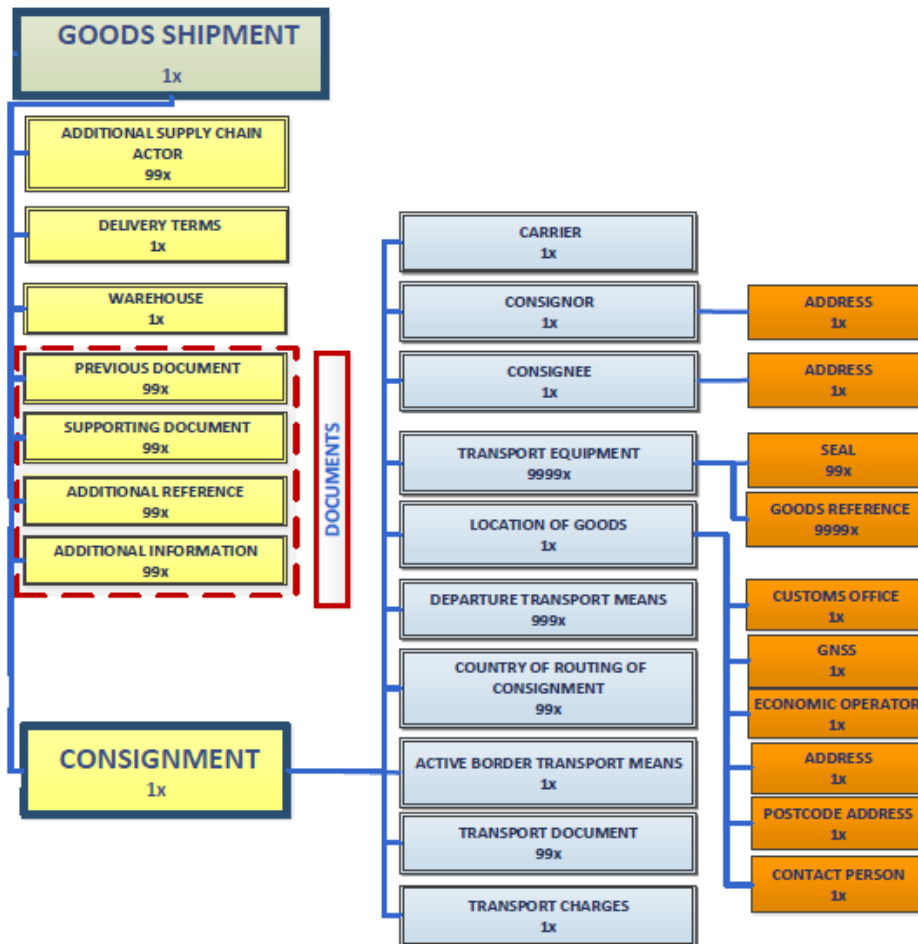
Figure 2 Goods Shipment Level and Goods shipment/Consignment Level

Under Goods Shipment/Consignment Level, there is a newly introduced data group which contains transportation information. In more detail, D.G. 'Transport Equipment' has a new structure, which was proposed to combine the ability to correlate:

- the containers used
- the attached seals (if any), in case containers are used or in case other departure transport means are used
- the related containerised goods or non containerised but sealed goods

Other newly introduced data groups are the D.G `Departure Transport Means` and the D.G. 'Active Border Transport Means' which should be used in accordance with the respective Annex B definitions.

Goods Item Level

Goods Item Level has kept each main data groups and logic in which it is structured. What has remained the same are the actors, the commodity, packaging and the different types of documents.

What is more, exporter cannot be found at Goods item level anymore (according to UCC DA) but it shall be registered only at Export operation Level. The multiplicity of D.G. Additional Procedure was increased to 99x, instead of cardinality 1x existing in ECS-P2 (for D.E. Community/National Procedure).
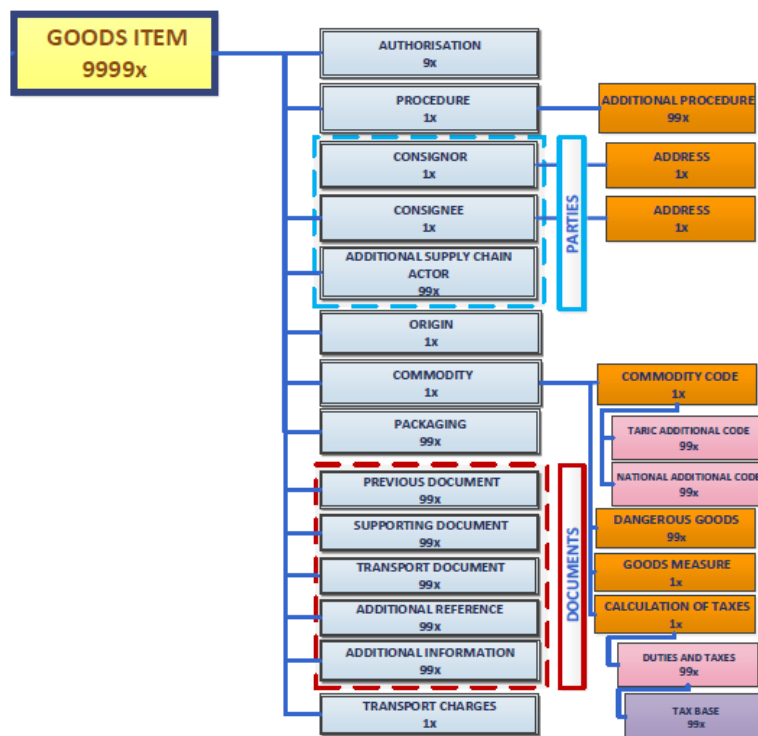
Figure 3 Goods item level

5 New functionalities in AES

5.1 Centralised Clearance at Export (CCE)

5.1.1. General introduction

Centralised Clearance at Export is a simplification introduced by the UCC, which allows economic operators with an AEO status to lodge the export declaration at the customs office responsible for the place where they are established (Supervising Customs Office - SCO), while the goods are presented to customs at another customs office (Presentation Customs Office - PCO).

CCE means the simplification, harmonisation, standardisation and modernisation of export procedures due to improve the trade environment and reduce or eliminate any transaction costs between business and governments.

The legal requirements of Centralised Clearance can be found under the following UCC legislation:

- Article 179 and 181 of the UCC
- Article 149 of the UCC DA
- Article 229 to Article 232 of the UCC IA

The main cornerstones of the CCE are the followings:

- The EOs interested in using CCE simplification shall submit an application to the concerned customs authorities, which may grant an authorization in accordance with Article 179 of the Code. The common data requirements for Application and Authorisation for centralised clearance are provided in the Annex A of the UCC DA on Title I, Column 7b. According to Title II of the Annex A to the UCC IA, code type `CCL` should be provided for Applications or Authorisations for centralised clearance

- It should be noted that the legal requirement for an authorization may be waived if the customs declaration is lodged and the goods are presented to customs offices under the responsibility of the same customs authority.

- Before issuing the authorisation, a consultation procedure is carried out between the involved customs administrations where all the details shall be discussed and agreed between the stakeholders (e.g. time-limits between SCO and PCO, location of goods, description of the goods, commodity, prohibitions and restrictions...etc.). During the

consultation procedure, all the national requirements/documents of the MS where the PCO is located, which are concerning Annex B data elements that are Optional for MSs (i.e. data elements with Annex B symbol 'B'), and are required in PCO´s MS, while they are waived in SCO´s MS can be also agreed.

- The applicant for the authorisation for CCE shall be an authorised economic operator (AEO) for customs simplifications. The declarant shall be the holder of the Annex A Authorisation for CCE, in other words, the exporter or its indirect representative shall have AEO status.

- After lodgement of the export declaration (IE515), SCO can check and validate the authorisation for CCE via CRS (which retrieves the authorization data from CDS). TARIC document type code "C513" existing in Code List 605 ('Authorization Type') is used to identify the authorisation for CCE. The authorisation reference number should contain the type "CCL") to identify the authorisation for CCE.

- The SCO and PCO have shared competences as per the UCC legislation.
  The SCO performs the role of the Customs Office of Export in the case of CCE and its main responsibilities are as follows:

  - to supervise the placing of the goods under the export procedure;
  - to accept the export declaration (MRN allocation);
  - to perform risk analysis, including as regards the Security and Safety data;
  - to carry out documentary control and require additional documents from the declarant if necessary;
  - to transmit the particulars of the export declaration to the PCO and to the declared (or actual) Customs Office of Exit;
  - to request PCO to examine the goods or take samples for analysis where justified;
  - to take the decision regarding the release of the goods for export taking into account:
    (a) the results of its own controls;

(b) the results of the controls carried out by the PCO

- to transmit the exit results to the PCO after receiving this information from the Customs Office of Exit;

- to manage the enquiry procedure formalities;

- to certify the exit of the goods to the declarant;

- to authorize the amendment of the export declaration in accordance with the legal provisions in force;

- to invalidate the customs declaration as per the UCC legislation.

As regards the PCO responsibilities, the following roles should be highlighted:

- to perform risk analysis;

- to communicate its control decision to the SCO;

- to carry out the customs controls requested by the SCO;

- to carry out the customs controls decided by the PCO, taking into account the prohibitions and restrictions applicable in the MS where the PCO is located;

- to provide the SCO with the results of the controls performed at PCO;

- to provide the declaration data to the NSA.

- SCO and PCO exchange the information necessary for the verification of the declaration and for the release of the goods. For these purposes, AES implemented several messages to ensure the common domain communications between SCO and PCO, as follows:

    - IE540: Pre-release/control notification – From SCO to PCO, to recommend pre-release in case the declared goods are ready to be released for export or to send a request to PCO to control the goods or to notify the PCO that the goods are not released for Export;

    - IE545: Pre-release/control acknowledgement - PCO sends back to the SCO the pre-release control acknowledgement;

    - IE563: Control decision notification from PCO – PCO sends to the SCO its control decision;

- IE541: Control result from PCO – In the case of controls at PCO, the control results from PCO are sent to the SCO;

- IE543: Release Notification to PCO – The SCO informs the PCO that the goods have been released for export;

- IE592: Exit Results to PCO - The SCO notifies the PCO about the exit of the goods;

- IE510: Notification of Invalidation to PCO - The SCO communicates the declaration invalidation to the PCO;

- IE533: 'Matched Data Declaration' – when a simplified export declaration is accepted under CCE, the SCO sends the reconciled data of the simplified declaration and the supplementary declaration to the PCO.

One of the most significant messages in CCE is the IE540 that covers several purposes and is sent by the SCO to inform the PCO about the followings:

- Full consignment details (as declared in the Export Declaration (IE515) message or in the Export Declaration Amendment (IE513) message);

- Control result (from the documentary control carried out at the SCO);

- Recommendation about pre-release or to perform control at the PCO;

- Type of recommended control(s) per Goods Item if the recommendation was for the PCO to perform control;

- Release rejection of the goods due to unsatisfactory control results at SCO.

The `Pre-Release/Control Notification` (IE540) message is the biggest message in AES-P1, since it contains the full movement data as recorded in the export declaration, the control result of the documentary control performed by the SCO, the recommended type of controls per goods item (under the D.G. 'Control Details') and finally, the risk analysis results of the SCO.

Figure 4 Content of `Pre-Release/Control Notification` (IE540) message

The key data item of IE540 message is located under D.G. `Export operation` and is named "SCO decision or recommendation" that could contain the following values:

- '0' -> Recommend control
- '1' -> Recommend pre-release
- '2' -> Release rejection

Example:

An economic operator lodges an Export Declaration (IE515) under CCE declaring two goods items for export (i. Olives and, ii. Olive oil). The SCO decides to recommend controls at the PCO, so the customs officer uses value '0' (Recommend control) in the data item 'SCO decision or recommendation'. Moreover, the SCO performs documentary control and the result is 'Satisfactory'.

Since, the customs officer at the SCO recommended the control of the goods to the PCO, then the type of the recommended controls must be declared under the D.G. 'Control Details' either for all the goods items or for some of them.

Consequently, the data in the IE540 should be declared as following:

Data Group	Data item	Value	Description	Data Group/ Data item description
EXPORT OPERATION	SCO decision or recommendation	'0'	Recommend controls	This field is used by the SCO either to recommend the control/pre-release of the goods or to reject the release of the goods.
CONTROL RESULT	Code	A1'	Satisfactory	This field is used by the SCO to declare the results of the documentary controls.
CONTROL DETAILS	N/A	N/A	N/A	This data group is used by the SCO to make its recommendation to the PCO for performing controls to specific goods items. This field becomes mandatory when the 'SCO decision or recommendation' is equal to '0'.
CONTROL DETAILS	Type	'40'	Physical controls	This data item is used to recommend the type of controls that should be performed by the PCO.
CONTROL DETAILS/GOODS REFERENCE	Declaration goods item number	2	N/A	Number '2' refers to the second goods item number, i.e. 'Olive oil'.
GOODS ITEM 1	Declaration goods item number	1	N/A	Indicates the goods item number as it was initially declared in the Export Declaration (IE515).
GOODS ITEM 1/COMMODITY	Description of goods	Olives	N/A	This field is used to add a description of the first declared goods item.
GOODS ITEM 2	Declaration goods item number	2	N/A	Indicates the goods item number as it was initially declared in the Export Declaration (IE515).
GOODS ITEM 2/COMMODITY	Description of goods	Olive oil	N/A	This field is used to add a description of the second declared goods item.

Figure 5 Example about SCO recommends control to PCO

Note: The data presented in the table refer to specific data groups and data items for the purpose of this example. It does not refer to the full content of the "Pre-release/Control notification" message (IE540).

- Both standard (pre-lodged as well) and simplified export declaration (in case of regular use, i.e., subjected to an authorization from the customs authorities for simplified declaration) can be lodged under Centralised Clearance.

- In the limited number of business cases where CCE might be used in combination with EIDR simplification, the communications between SCO and PCO should take place outside of AES, in accordance with the arrangements agreed between the involved customs offices that should be mentioned in the respective CCE Authorisation. More information on this topic can be found in Chapter 9.1 and 9.5 of this Guidance.

- Any export-related requested procedure code defined in the UCC IA (data class 11 09 000 000) can be used in an export or re-export declaration under CCE (as long as the declared requested procedure was authorised in the given authorisation for CCE).

- An export declaration accepted under CCE can be amended in the same conditions as all other customs declarations as the legal framework is the same. More information

as regards the amendment of the export declarations can be found under Chapter 6.1.1 of this document.

It is worth mentioning that the amendment request should be submitted to the SCO, which is the Customs Office of Export in the case of CCE. If after acceptance of the export declaration, the trader requests the export declaration to be amended and this request is accepted, the 'Pre-release/Control Notification' (IE540) that is sent to the PCO contains the information of the amended Export Declaration. This amendment can happen only after the acceptance of the declaration and before SCO concludes its assessment in terms of release/controls and has communicated this information to the PCO (i.e., before the IE540 is sent).

- An export declaration accepted under CCE can be invalidated in the same conditions as all other customs declarations, as the legal framework is the same. More information as regards the invalidation of the export declarations can be found under Chapter 6.1.2 of this document.

The only particularity occurs when the invalidation takes place after the release of the goods for export or when the invalidation takes place after a supplementary declaration for the simplified export declaration have already been submitted. In the referred circumstances, the SCO communicates the declaration invalidation to the Presentation Customs Office via an 'Export Invalidation Notification' (IE510) message.

5.1.2. Risk analysis and customs controls under CCE

After the acceptance of the export declaration, the national AES of the SCO interfaces with the National Risk Analysis System of the MS where the SCO is located to perform the national and the common Security and Safety risk analysis in the case of combined declarations (export declaration combined with Exit Summary Declaration).

Following the risk analysis, the SCO may decide to perform documentary control or may conclude on the need to request additional documents. In these cases, SCO should send the

'Export control decision notification' message (IE560) to the declarant/representative, aiming to inform him of the upcoming control activities and to require the supporting documents, or additional documents, if needed. More than one IE560 can be sent, depending on the situations. It should be noted that, depending on AES implementation in each MS, the IE560 might not be sent if there is no need to request any documents to the declarant to perform the documentary control.

Additional information on the IE560 message can be found in the Chapter 6.3 of this document.

SCO pre-releases the goods for export in the following cases:

- When the SCO decides that no controls are deemed required (neither by the SCO nor by the PCO); or

- When the SCO decides that only documentary control is deemed required at the SCO and this documentary control result is found satisfactory. In this case, as above, the SCO recommends no controls to the PCO.

In these situations, the "Pre-release/control notification" message (IE540) is sent by the SCO to the PCO as to inform it about the decision of pre-release and to transmit the results of the related risk analysis. With reference to Chapter 7.9, several combinations of national and common S&S risk analysis results might exist. The SCO may send all the risk analysis results to the PCO in IE540 message for information purposes. Otherwise, if the 5-digits-long S&S risk result Code last character is `D` (means that immediate action is needed at OoExp), SCO shall decide whether the necessary actions shall be taken at SCO or at PCO side. If actions shall be carried out at PCO side, SCO shall also forward this information to PCO in IE540 message.

Upon receipt of the export declaration, the PCO also performs the risk analysis for national purposes. There is no requirement in the UCC for PCO to run again the S&S risk analysis, but it is highly recommended to do it in parallel with the national risk assessment to have all the updated information that can be the `base` of the customs officer`s decision for customs control. Then, the PCO notifies SCO about the risk analysis results and about its intention to perform controls, considering also the initial recommendation of the SCO, via the 'Control

decision from PCO' message (IE563). It might happen that during the S&S risk analysis at the PCO, S&S risk match is found where last digit of the risk result code is `E` (means that immediate action is needed at OoExt) and/or it might happen that a national risk is identified by the PCO. In those cases, the PCO should send the risk result code(s) where the last digit is `E` and/or the risk area code of the identified national risk to SCO in IE563 message.

Then, in the IE501 message, the SCO should forward to the office of exit the risk analysis results identified at the PCO that might be relevant for the office of exit. This means that the information registered in the 'Risk analysis identification' data group in IE501 should reflect the results of the risk analysis carried out at both SCO and PCO.

In the case of controls at PCO, the 'Control results from PCO' message (IE541) is sent to the SCO, containing the control result code at PCO.

In the case of control result code 'B1' (Major Discrepancies) or 'A4' (Minor Discrepancies), the discrepancies found during the controls at the PCO should be reported in IE541.

It should be highlighted that the Control Result Code 'A4' is used when the PCO identifies some minor discrepancies during the PCO controls. In these cases, it is the responsibility of the SCO to take the decision concerning the release of the goods (positive or negative), after checking the minor discrepancies and possibly informing the declarant/representative about these (outside of the system). It is important to refer that the export declaration cannot be amended by the declarant/representative after the IE541 is sent from PCO to SCO.

In case the SCO decides to release the goods for export when the control result code is 'A4' in the IE541, the subsequent release messages (IE543, IE501 and IE529) should contain the same information as recorded both in IE515 and IE540. Thus, it is not possible the release for export messages to contain different information compared to IE515 and IE540.

It is worth mentioning that additional information on the usage of control result codes, including in the case of CCE can be found in Chapter 6.4 of this document.

Additionally, it is important to highlight that AES specifications contain a detailed description of the different scenarios of possible combinations of controls performed in SCO and PCO and its consequences in terms of the final decision to release or not release the goods. The main possible results are summarized in the picture below:
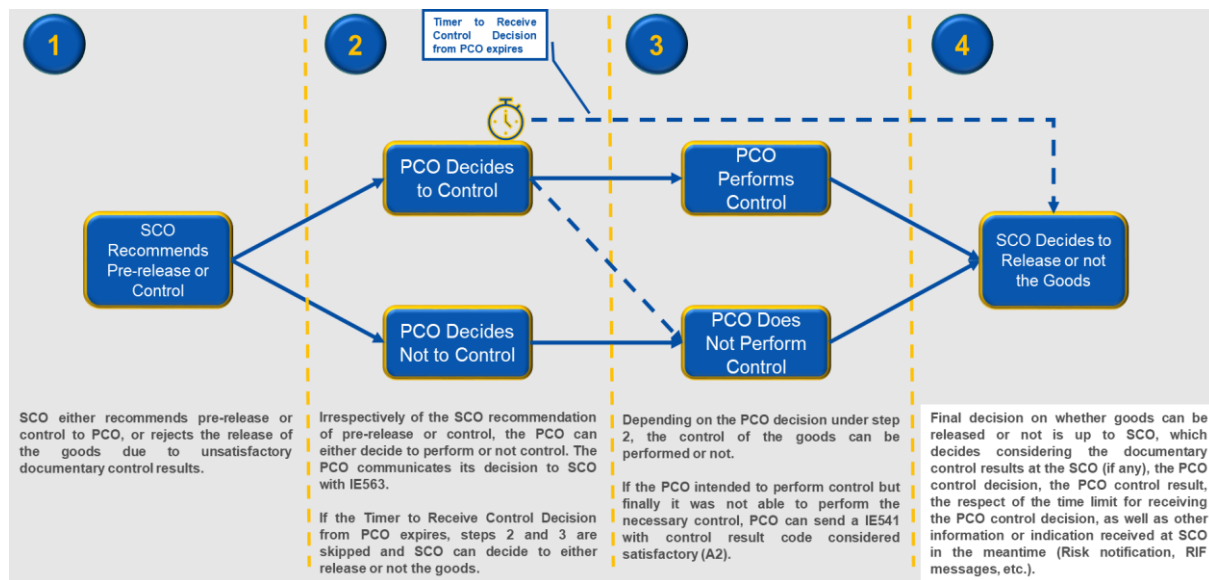
Figure 6 Possible scenarios about SCO and PCO decisions and controls

It is important to highlight that in accordance with Article 231 (7) UCC IA, the SCO has the responsibility of taking the final decision concerning the release of the goods for export (positive or negative) after considering the documentary control result at the SCO, the PCO control decision, the PCO control result, as well as other information or indication received at SCO in the meantime (Risk notification, RIF messages, etc.).

5.1.3. PCO nationally defined document/certificate codes

All required supporting documents necessary for both the PCO and SCO should be included in IE515.

According to Article 229 UCC IA, before a CCE authorisation is issued, a consultation procedure shall be performed between the involved customs authorities where all the details shall be agreed and approved by the involved customs administrations including – among others – all requested documents, prohibitions and restrictions or any information that can be relevant

for the given authorisation and for the application of the provisions governing the customs procedure for which the goods will be declared under the given authorisation. It might also happen that the customs administrations do not have an agreement and do not grant finally the authorisation in accordance with Article 229 (3) UCC IA.

Regarding national document/certificate codes, currently, it is not possible to distinguish whether a national code declared in the export declaration accepted under CCE is applicable to MS of SCO or PCO. When AEO trader submits the export declaration at the SCO, only the commonly agreed codes can be processed by the SCO. If national specific PCO documents would be required that were not reflected in the declaration, the PCO has the possibility to ask additional documents from the trader. This request can be sent via IE563 message to SCO (in IE563 national codes can be requested). Then SCO informs the trader about this request via IE560 message, who should provide the requested document(s) to PCO (outside of AES).

It shall be mentioned that there are slight differences in the optionality of data elements 'Document type' and 'Description', under data group 'Requested Document' existing in both IE563 (control decision from PCO) and IE560 (Export Control Decision Notification).

This implementation aims at providing to the PCO the necessary flexibility to request other documents (as certificates; licenses; declarations etc) than what can be found in common CL215, if needed, to comply with PCO´s national requirements and therefore, that are not recognisable at SCO side. This way, data element 'Document Type' needs to be Optional in IE563 as to allow PCO not to register the type of the requested national document (when the specific 'type' is not part of common CL215) and to specify it instead using data element 'Description'.

Meanwhile IE560 is sent by the customs office of export directly to the declarant when additional documents are requested. CL215 can be extended at national level up to national decision (as per Guideline G0057) and therefore it is always possible for the SCO to register the type of the requested document, e.g., the SCO might introduce a new 'generic' document type as to be used for any PCO specific document, which will be specified under the 'Description' data item (as per Guideline G0220). Therefore, 'Document type' was made required in the IE560.

5.1.4. Providing statistical data at PCO

As of 01/01/2022 statistical data shall be provided according to the following applicable legislation (which repealed the previously applicable legislation: Regulation (EC) No 471/2009 and Commission Regulation (EU) No 92/2010 of 2 February 2010 implementing Regulation (EC) No 471/2009):

Amended version of Annex VI of Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics

IMPORTANT: in the case of CCE, the Presentation Customs Office shall provide the statistical information to the National Statistical Authority!

It should be noted that any specific national requirement (including those deriving from National Statistics Authorities) should be discussed and agreed between the MS´s involved in the CCE during the consultation procedure and should be defined in the CCE authorisation. The national requirements of the MS in which the PCO is located that were agreed during the consultation procedure shall be respected, if they don´t go beyond the UCC DA Annex B data requirements. After lodgement of a customs declaration, the SCO has the possibility to crosscheck and validate this information during validation of CCE Authorisation.

Otherwise, PCO cannot reject the IE540 or IE533 because of statistical reasons (e.g., cases where the NSA at the PCO MS asks for information which exceeds the requirements set out in UCC DA Annex B; or cases where for example a national statistical requirement of the NSA at the PCO MS needs to be filled-in with different values than in the SCO MS). In both cases, as alternative solutions, the requested information can be sent to the NSA at the PCO MS separately from the customs declaration or it can be attached to the customs declaration, as a supporting document. The PCO can always ask for the requested/missing information from the SCO, by using alternative means of communication.

It should be highlighted that as from 1st January 2022, the previous Extrastat legislation (Reg. (EC) No. 471/2009) was replaced by a new legislation that rely on direct contacts between NSAs and trade operators.

5.1.5. Providing surveillance data at SCO

In case of CCE, the responsible customs office to report for Surveillance purposes should be the SCO.

It should be mentioned that there are no legal provisions that determine whether the SCO or the PCO is responsible for providing the Surveillance data. Therefore, DG TAXUD decided to attribute this responsibility to the SCO in case of CCE considering the followings:

- In fact, the SCO is the customs office where the export or re-export declarations are lodged, thus, it receives all declaration data directly from the declarant/representative. It means that all declaration data are accessible at SCO, including information regarding any amendments and/or invalidation of the customs declaration.

- In addition, the SCO is the customs office responsible for supervising the placing of the goods under the concerned customs procedure and for taking the final decision on the release of the goods.

- In case of export or re-export declaration with excises goods, the cross-check between AES and EMCS applications is performed at the SCO, whereas PCO is not involved in this communication with the excise system.

- Furthermore, it is the SCO that certifies the exit of the goods to the declarant by sending out the 'Exit Notification' message (IE599), which can be used for VAT purposes (i.e., VAT refunds, if applicable).

- Currently, in case of normal export and re-export declarations (where CCE facilitation is not used), it is the customs office of export that provides the data for Surveillance (in case of CCE, the SCO acts as the customs office of export).

5.2 Interface between AES and EMCS – Export of excise goods under duty suspension

5.2.1. General introduction

According to Article 280 of the Code and Articles 21 and 25 of Council Directive (EU) 2020/262, the Member States shall provide and maintain an interface at national level between their national AES and EMCS.

Considering that the communication between AES and EMCS takes place on the national domain, DG TAXUD provides recommendations to harmonize the design of the information exchanges in the functional and technical specifications.

It shall be highlighted that scope of the AES and EMCS specifications covers only the scenarios regarding export of excise goods under duty suspension where Office of Export and MSA of Export are located in the same country. It also concerns to excise goods transported under CCE meaning that communication of the Supervising Customs Office (SCO) and MSA of Export takes place on the national domain. No communication is planned between the Presentation Customs Office (PCO) and MSA of export.

It is worth mentioning that EMCS specifications were updated to be aligned with Council Directive (EU) 2020/262 and with the AES specifications. The new version of EMCS specifications that is fully in line with AES specifications will be in operation from 13/02/2024.

Regarding the information exchange between the AES and EMCS, the export declaration should contain at least one of the codes C651 and C658 as previous document complemented with ARC number from EMCS that ensure the link between customs and excise IT systems and can be the base for cross-checking.

It is important to refer that an e-AD cannot be split between multiple export declarations due to the practical difficulties. However, multiple e-ADs may be grouped under the same export declaration. The relation between the e-AD and the export declaration should be either one-to-one or many-to-one. In order to ease the cross-check and the customs controls, it is recommended to have only one e-AD and one UBR per goods item in the export declaration. If the same combination of ARC + UBR is re-used in another Export declaration, this declaration shall be rejected. [2]

After export declaration is lodged in AES, cross-checking can be done before the MRN has been assigned (IE532-IE801 message exchange). From a process point of view, MSs have the flexibility to decide which system performs the cross-check, either in AES or in EMCS. According to DG TAXUD`s proposal, the cross-check is performed in the AES after receiving the information from the EMCS.

The interface between AES and EMCS is triggered if after a successful validation of the export declaration at the customs office of export, AES detects the existence of excise goods for which an ARC and UBR are provided. The excise goods are recognisable in AES by the CN code, which should belong to a 'MUST' or a 'MAY' code list (that contains specific CN Codes (8 digits), corresponding to excise goods). In accordance with AES specifications, 'MUST' and 'MAY' CN code lists are recommended to be used to better identify the excise goods in an export declaration during validation process. These reference data code lists can be also important for the national risk analysis systems to develop risk profiles for excise goods.

Otherwise, it shall be highlighted that the 'MUST' and 'MAY' CN code lists are a national matter. Member states are required to implement the necessary excise validations in their national AES systems in accordance with their national requirements in terms of excise goods. This information is provided in national TARIC databases, as to allow automatic validations before declaration acceptance.

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[2] This principle shall be implemented in all national AES applications by 11/02/2025 as per the updated version of AES specifications. Until then, in accordance with the previous version of AES specifications, more than one e-AD an UBR entries might be declared for the same goods item.

During the cross-check of export declaration and concerned e-ADs the following validation should be performed according to their implementation time (2022 or 2024 considering the legislation enforcement). For each e-AD found in the IE801 message received from MSA of Export, there is a goods item in the Export Declaration (IE515) which has:

1. The same ARC (as the respective e-AD);
2. The same UBR.

Validation steps shall be implemented by 2022 (for Member States in AES-P1)

1. The same CN Code;
2. The same Net mass.

Validation steps shall be implemented by 2024 (for all Member States)

1. Supplementary units;
2. The respective e-AD in the correct state.

Validation steps are recommended to be implemented by 2024 (for all Member States)

AES should validate the maximum size of allowable discrepancies within the export declaration in order to allow release for export. The threshold for the maximum size of allowable discrepancy is considered as national matter, stressing that it is a customs decision which could lead to a claim for excise duty.

It is worth mentioning that in the case of amendment of the export declaration containing goods under excise duty suspension arrangement, the AES should perform again the cross-check activity (using again the IE532-IE801 message exchanges). Considering the outcome of the cross-check, the Office of Export may decide whether the amendment can be accepted or not. In case of a successful cross-check, the amendment acceptance is communicated to the declarant via an IE504 (export declaration amendment acceptance) and to the MSA of Export using a second IE539 message (Export declaration acceptance notification to the MSA of export).

In the case of invalidation of the export declaration that contains excise goods, the Office of Export shall notify the MSA of Export via IE536 message.

In case of EFBT involving excise goods under duty suspension arrangements, it is important to highlight that only the external transit procedure can be used to close the export movement.

Please refer to Chapter 5.3.2 of this Guidance (Interface between AES and NCTS - Export Followed by Transit (with excise goods)) for more information on this topic.

5.2.2. Excise goods transported under Single Transport Contract

General explanation about handling of Single Transport Contract in export procedure can be found under Chapter 8.4 of this document.

Article 329 (7a) UCC IA aims to exclude excise goods from the simplified arrangement for the determination of the Customs Office of Exit where a STC is used. This exclusion will apply from the date of deployment of the AES referred to in UCC WP.

It is worth mentioning that Article 30 of Excise Directive allows Member States to establish simplified procedures in respect of movements of excise goods under a duty suspension arrangement which takes place entirely on their territory, including the possibility to waive the requirement of electronic supervision of such movements (e.g., export followed by a STC). Since the above-mentioned simplification may be allowed only within the territory of a single Member State, at least when it comes to the STC, Article 329(7a) UCC IA applies respectively, i.e., when the Customs Office of Export and the customs office of physical exit of excise goods under a STC are located within the same Member State. A cross-border movement with STC leading to the place of exit via another Member State is not normally permitted under the current excise legislation because of the lack of adequate movement control and guarantee management.

5.3 Interface between AES and NCTS - Export followed by transit

5.3.1. General introduction

According to Article 329 (5) and (6) and Article 333 (2b), (2c) UCC IA, an interface between AES and NCTS became necessary to ensure the closure of the open export movements automatically in the case of EFBT.

It shall be noted that the communication and information exchange between the AES and NCTS happens via the national domain. In most of the cases the Customs Office of Export (AES), the Customs Office of Exit (AES) and Customs Office of Departure (NCTS) are the same

customs offices, but it might happen that the Office of Export and Exit are located in different Member States.

In general, the export followed by transit procedure is triggered when at least one (1) export MRN is referred in the transit declaration. It is worth mentioning that the common link between AES and NCTS is the export MRN number that shall be registered as 'Previous document' (data class 12 01 000 000) using code N830 in the customs declaration submitted in the NCTS.

Initially, the interface between NCTS and AES validates the existence of the referenced export MRNs and then other validations also take place in AES such as the status of the export movement which needs to be appropriate. The functional and technical requirements, relevant message exchanges can be found in the AES Functional and Technical Specifications.

It is worth mentioning that one (1) transit declaration can contain more than one (1) export MRN(s), but one (1) export MRN cannot be referenced in more than one (1) transit declarations.
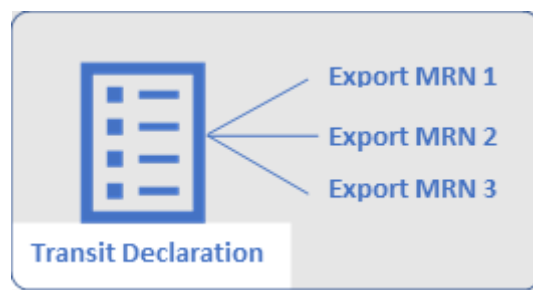
Figure 7 One-to-many relationship

Detailed information on how to register the export MRN in the transit declaration in case of EFBT can be found in NCTS System Specifications.

 Following the legal requirements (Article 333 (2)(b) and (c) UCC IA), there are differences between scenarios regarding closure of the export movement by NCTS depending on whether external or internal transit procedure follows the export procedure. The difference can be seen in the following examples.
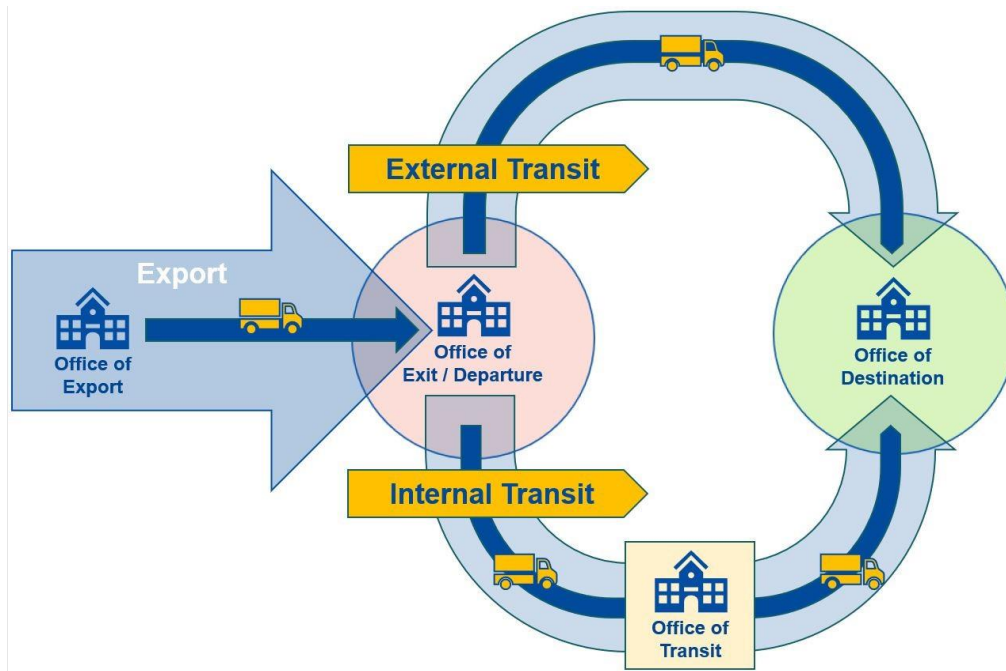
Figure 8 Internal and external transit in the case of EFBT

External transit

In the case of external transit procedure, the export shall be closed immediately after transit declaration was lodged in NCTS and goods were released for transit.

Example

The goods are released for export from Customs Office of Export in **Olomouc, CZ** and heading to the Customs Office of Exit in **Ubija, SK**, where they are released for exit.

At this point, the transit procedure begins, and the goods are transferred from the Customs Office of Departure in **Ubija, SK**, (which is the same as the Customs Office of Exit in the export procedure) to the Customs Office of Destination in **Varna, BG**, from where the goods leave the CTU heading to Georgia.

Figure 9 Example about EFBT external transit

In such case, the Customs Office in **Ubija, SK** performs the cross-check between its national AES and NCTS application (IE190-IE191 message exchanges). Then, it starts the NCTS transit procedure (sending IE001 to Office of Destination in NCTS) and at the same time, its AES application sends the exit control result (IE518 message) to the Office of Export in **Olomouc, CZ.** The export movement is closed immediately when the goods are released for transit.

As another example, it might also happen that transit procedure starts from **Olomouc, CZ** as well. In such case, the Office of Export is equal with the Office of Exit (AES) and with the Office of Departure (NCTS). The cross-check of the export and transit data is carried out between national AES and NCTS of NA-CZ.

Internal transit

In the case of internal transit procedure, export shall be closed after the Customs Office of Departure (NCTS) received back the destination control result (IE018 message) from the Office of Destination (NCTS).

Example

The goods are released for export at Customs Office of Export in **Olomouc, CZ.** As the NCTS transit procedure is started directly from Olomouc, CZ, the holder of the transit movement submits the transit declaration here as well. In this case, Office of Export, Office of Exit and

Office of Departure (NCTS) are the same customs offices located in Olomouc, CZ.
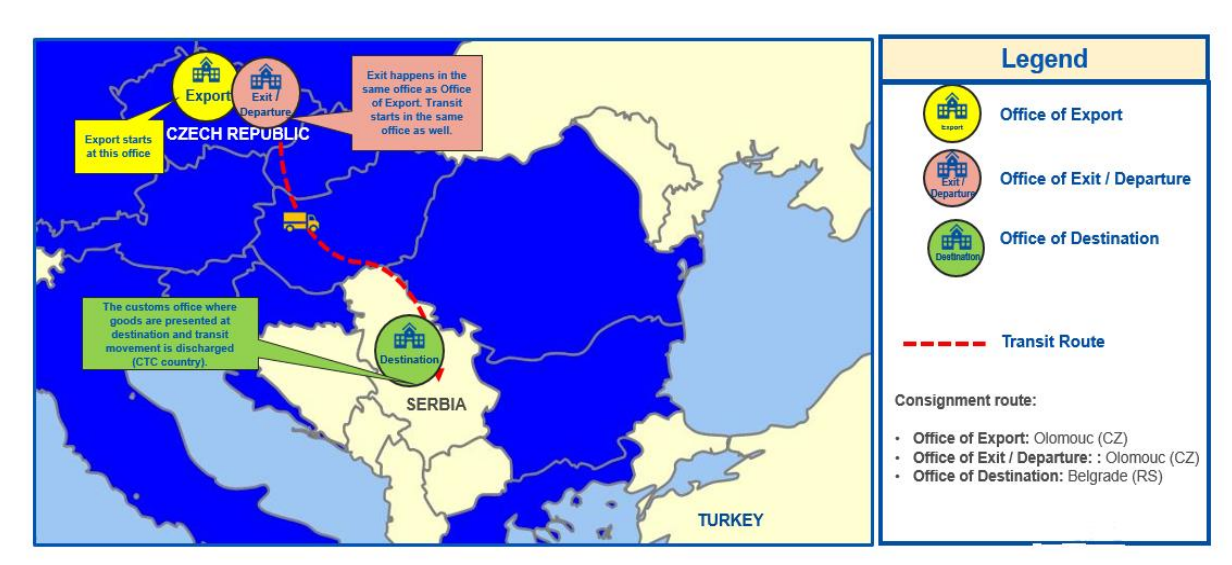
Figure 10 Example about EFBT internal transit

The Customs Office in **Olomouc, CZ** performs the cross-check between its national AES and NCTS application (IE190-IE191 message exchanges). Then, it starts the NCTS transit procedure (sending IE001 to Office of Destination in NCTS). After the goods were presented at the Office of Destination in **Serbia, RS,** the destination control result (IE018) is sent back to the Office of Departure in **Olomouc, CZ** in NCTS where the export movement is also closed via the AES application**.** The export movement is closed only after the goods have arrived at the Office of Destination and the destination control (IE018) is sent back to the Office of Departure.

It shall be highlighted that because of functional and business reasons new control result codes were implemented in AES that can be used only in the case of EFBT. Further details about the control result codes can be found under Chapter 6.4.

5.3.2. Export followed by transit (with excise goods)

This chapter aims to clarify the use of a transit special procedure after an export customs procedure involving excise goods considering the legal framework that will be applicable as from the date of deployment of AES-P1.

Article 329(7a) of the UCC IA, introduced by the Commission Implementing Regulation (EU) 2019/1394 of 10/09/2019 determines that from the date of deployment of AES, the simplified

arrangement in the determination of the Customs Office of Exit laid down in Article 329(6) of the UCC IA (allowing for the possibility to close an export procedure with an internal transit procedure, provided that certain conditions have been fulfilled) shall not apply in cases where <u>Union goods</u> falling within a category listed in Article 1 of Excise Directive (excise goods) are exported.

Considering the above referred legal provision, from the date of deployment of AES, in case the export declaration involves excise goods, an internal transit procedure (T2) cannot discharge the export procedure.

On the other hand, Article 189 (4) of the UCC-DA defines that external transit procedure may be used in the cases where goods referred to in Article 1 of Excise Directive (excise goods) having the customs status of Union goods are exported.

In addition, Article 329(5) of the UCC IA says that when goods are placed under an external transit procedure after having been released for export, the Customs Office of Exit shall be the Customs Office of Departure of the transit operation. This way, an external transit procedure (T1) can discharge an export procedure, independently of whether the customs declarations contain excise goods or not.

In the case of an export operation involving excise goods under a duty suspension arrangement, we can also find a legal basis for the use of the external transit procedure to close the export operation in the Excise Directive, under Articles 16(1)(a)(v), 19(2)(c) and 28(4)(a).

This principle is understandable from the business point of view since it intends to provide appropriate protection (through the transit guarantee) for the customs debt, which may be incurred in terms of excise duty if the goods in question do not leave the customs territory of the Union.

<u>Example</u>

Tobacco exported under excise duty suspension from FI to NO through SE.

An external transit declaration (T1) is accepted in FI/Helsinki. Helsinki is the Customs Office of Departure of the transit declaration and the Customs Office of Exit of the export operation, according to Article 329(5) of the UCC IA. In the event of the goods being disappeared somewhere in Sweden, the transit guarantee can be activated to cover the payment of excise duties due.

After the goods were released for external transit, NCTS notifies AES with the 'Destination Control Results to AES' message (IE042) and the consignment is considered as left the customs territory of the Union. After receiving the IE042 message sent by the Customs Office of Departure of the external transit procedure, the Customs Office of Exit sends the IE518 (control results message) to the Customs Office of Export and the export movement is closed.

In a nutshell, when excise goods are referenced in an export declaration and transit is the procedure that follows export, then <u>only external transit procedure</u> can be used.

5.4   Declaration submission prior to presentation of goods

A customs declaration may be lodged prior to the expected presentation of the goods to customs, as laid down in Article 171 of the Code (pre-lodged declaration). If the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.

In AES, the declarant/representative submits a pre-lodged declaration via an 'Export Declaration' (IE515) message. The pre-lodged declaration can be used in combination with the simplifications defined in the customs legislation, like the export simplified declaration or the centralised clearance at export.

When a pre-lodged declaration is registered in AES (corresponding to the additional declaration types "D", "E" or "F") an LRN (Local Reference Number) may be used to identify such a declaration. Some MSs pre-allocate the MRN, but this reference number is not communicated to the declarant before the acceptance. The acceptance of the customs declaration occurs only after the goods are presented to customs, in accordance with the conditions for acceptance of a customs declaration set out in Article 172(1) of the Code. Until the acceptance (MRN allocation), the customs declaration (pre-lodged) has no legal effect.

Upon acceptance of a pre-lodged declaration (MRN allocation), data element 'Additional declaration type' might be kept as "D", "E" or "F" or it might be rather changed from "D", "E" or "F" to "A", "B" or "C", respectively, depending on the approach followed in each MS.

It is important to refer that detailed information as regards the set of AES scenarios applicable to the export pre-lodged declarations can be found in the AES specifications.

5.4.1. Pre-notification of control for Authorised Economic Operator

Following the submission of a pre-lodged declaration, the AES at the Customs Office of Export (or at the SCO, in the case of CCE) validates the declaration data and checks if all declared authorisations exist and are valid. Subsequently, AES interfaces with the national risk analysis system in order to perform the risk analysis of the pre-lodged declaration, as laid down in Article 227 UCC IA.

Considering the result of the risk analysis, the customs officer at the Customs Office of Export may decide to select the pre-lodged declaration for potential control.

In this case, if the declarant/representative has an AEO status, he/she should be notified of the intention of the customs authorities to control the respective consignment before the presentation of the goods to customs, unless the notification may jeopardise the controls to be carried out or the results in accordance with Article 24(3) UCC DA.

If the above-mentioned circumstances can be ruled-out and the customs officer decides that notification can be sent to declarant/representative with an AEO status, the Customs Office of Export sends an 'Export Control Decision Notification' (IE560) message to the AEO trader to inform him/her about the intention of controlling the goods.

5.4.2. Correction of pre-lodged declaration

The correction of the pre-lodged declaration is a functionality developed in the AES system to allow the declarant to change one or more declaration data in relation to a customs declaration lodged before the presentation of goods to the customs authorities.

Since the pre-lodged declaration has no legal effects, the correction of a pre-lodged declaration is not defined in the customs legislation. It is important to highlight that the

principles for amendment in Article 173 UCC are applicable only to declaration already accepted by customs and therefore, are not applicable to the pre-lodged declaration.

AES allows for the declarant to correct the data initially submitted as pre-lodged declaration by sending an 'Export declaration amendment' (IE513) message to the Customs Office of Export or SCO (in the case of CCE) before the reception of the 'Export Presentation Notification' (IE511) message, i.e., while the movement is in the state "Registered and Waiting for Presentation of Goods".

So, in the AES, correction of the pre-lodged customs declaration can be requested by the declarant, using the same message (IE513) that is used in the case of amendment of the customs declaration, but the process is different. In the case of pre-lodged declaration, as Article 173 UCC is not applicable, the correction can be used by declarant/representative to correct all pre-lodged declaration data. There are no restrictions regarding the data that can be corrected before the acceptance of a pre-lodged declaration. Each correction (IE513 message) is validated by AES. In addition, when the IE511 is received, AES re-validate the export declaration information, considering the IE515 and any latest IE513 (submitted prior to the presentation of the goods regarding pre-lodged declaration) to ensure the validity of the reference data. After the acceptance, risk analysis is carried out based on the accepted declaration data. If any data elements were corrected via an IE513 prior to the presentation of the goods, these data are also validated after the presentation of the goods and the declaration is accepted only if the declared information are valid.

To be noted that the declarant can send more than one export declaration amendment request (IE513) for a pre-lodged declaration to correct the data, which can be responded either with a positive (IE504) or negative (IE556) message. AES will store the latest dataset of the pre-lodged declaration (pre-lodged IE515 with latest corrections if applicable).

Correction after customs informed the AEO trader about intention to control the goods

As referred above, any correction of a customs declaration before its acceptance is not deemed as an amendment in the meaning of Article 173 UCC and consequently is not covered by Article 173 (2). Therefore, the conditions/limitations laid down in that Article do not affect any corrections of a pre-lodged declaration. Regarding Article 24(3) UCC DA, customs

authorities can send notification (IE560) to AEO trader in advance to inform him about the intention to control.

In AES, it is possible to initiate a correction of a pre-lodged declaration any time, independently of the fact that the AEO trader has been informed about the intention to potentially control the goods, until the presentation notification is lodged.

It is necessary to highlight that amendment of the still accepted customs declaration is different, where according to Article 173 (2) UCC amendment of customs declaration is not allowed when the customs authorities have informed the declarant that they intend to examine the goods.

5.4.3. Cancellation of pre-lodged declaration

A pre-lodged declaration cannot be invalidated since it was not accepted yet. Therefore, the legal provisions applicable to the invalidation of a customs declaration are not applicable to the pre-lodged declaration.

In the AES, it is possible for a declarant/representative to request the cancellation of a pre-lodged declaration via an 'Export Invalidation Request' (IE514) message sent to the Customs Office of Export.

Although the AES message for cancellation of the pre-lodged declarations is the same to the one used to request the invalidation of a customs declaration, the legal framework is different, as the cancellation is not defined in the customs legislation. Consequently, the business process is also different, since in the case of cancellation of the pre-lodged declaration the message exchanges take place before the acceptance, while in the case of invalidation of the customs declaration the message exchanges occur after the acceptance (i.e., after the MRN allocation).

After the IE514 has been sent, the Customs Office of Export can take the decision to cancel the Pre-lodged Export Declaration (in this case, informs the declarant/representative via an 'Export Invalidation Decision' (IE509) message) or the decision to reject the cancellation request if it is invalid (in this situation, it sends a cancellation rejection via a 'Rejection from Office of Export' (IE556) message).

5.4.4. Presentation Notification (IE511)

In AES, the declarant/representative notifies the customs authorities of the presentation of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls (in accordance with Article 5, point 33 UCC) via an 'Export Presentation Notification' (IE511) message.

The IE511 shall be submitted to the same customs office where the (re)export pre-lodged declaration was lodged. It is worth noting that only electronic data-processing techniques shall be used to submit the presentation notification for a pre-lodged declaration, following the general principle stated in Article 6(1) of the Code. In fact, there are no legal provisions allowing for the use of other means for this communication, diversly from what happens for other exchanges of information where UCC legislation allows for the use of non-electronic means for communication of the relevant information (e.g., Art 246 of UCC DA, for presentation of the goods at exit (IE507)). Thus, the presentation notification shall be handled by all MSs in AES, for which the recommended structure and content are provided in AES specifications (IE511), following the UCC/Annex B requirements.

The IE511 corresponds to the dataset in Column C2 of Annex B to the UCC DA/IA (Presentation of goods to customs in the context of customs declarations lodged prior to the presentation of the goods at export). It is worth mentioning that the content of the presentation notification (IE511) message covers only part of the Column C2 of Annex B, as the latter is also applicable in the context of the Entry into Declarant´s Records (EIDR), which process is out of scope of the AES.

It is important to note that according to the recommendation of the system specifications, the presentation notification (IE511) shall contain the same LRN number that was sent in the pre-lodged declaration (IE515) that means the link between the IE515 and IE511 messages.
The IE511 structure does not contain the D.G. 'Previous document' in the AES specifications since there was no previous customs procedure that could have an MRN number to be referenced as a previous document.

The IE511 should be sent within 30 days of the submission of pre-lodged declaration. In AES, as per Article 171 UCC, in case the IE511 message is not received within this legal deadline, the Customs Office of Export (or the SCO, for CCE export declarations) send a 'Rejection from office of export' message (IE556) to the declarant, as to inform him/her that the pre-lodged export declaration was rejected informing him/her about the reason for rejection.

It shall be noted that, in practice, it might happen that the declarant is not aware or not sure of the concrete location of goods when he submits a pre-lodged declaration. For this reason, the information provided for the location of goods in the IE511 can be different from the data initially provided when the pre-lodged declaration was submitted as regards the location of goods.

In such cases, the D.G. 'Location of goods' in IE515 (pre-lodged declaration) will be overwritten by the information provided in IE511. Beside the D.G. 'Location of goods', the D.G. 'Transport equipment' and the D.G. 'Departure Transport Means' can be also modified via the IE511 in that case when the declarant does not have the exact information at that moment when he submits the pre-lodged declaration or in the case of goods transshipment.

Partial presentation of the goods

In case the declarant/representative would like to present in the IE511 only a part of the goods declared in the pre-lodged declaration, he/she should correct the pre-lodged declaration as to reflect the goods that are to be presented before sending the IE511 message. Alternatively, the declarant/representative can lodge a new customs declaration to declare the goods that will be presented in IE511. If the second option is used, the initial pre-lodged declaration shall be deemed not to have been lodged, since the goods are not presented within 30 days. The decision to keep the pre-lodged declaration for which the goods are not presented in the national database is pure national matter.

5.5 Simplified and Supplementary Declaration

This chapter intends to provide useful information on the use of the simplified declaration at export and on the implementation of new functionalities in AES allowing the completion of the export and exit formalities in the case of use of simplified declarations in the system.

A simplified customs declaration may be accepted to place goods under the export procedure, omitting certain particulars necessary for the application of the provisions governing the export procedure or certain supporting documents required for export, as defined in Article 162 of the UCC.

The simplified export declarations should contain the dataset and data requirements set out in Column C1 of the Annex B of the UCC DA/IA. The 'Additional Declaration Type' (Data Element 1102 000 000) declared should be one of the followings:

- **B** (for a simplified declaration on occasional basis (under Article 166(1) of the Code)),
- **C** (for a simplified customs declaration with regular use (under Article 166(2) of the Code)),
- **E** (for lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code),
- **F** (for lodging a simplified declaration (such as referred to under code C) in accordance with Article 171 of the Code).

The dataset for Column C1 is a subset of the dataset corresponding to Column B1 and B4 (export and re-export declarations), meaning part of the data provided in the case of standard export or re-export declarations is not to be provided when a simplified declaration is used. In the export declaration message (IE515), the column C1 dataset was implemented through rules and conditions applicable to specific data elements or data groups, saying that the given data element or data group shall not be used if the additional declaration type is B, C, E or F. It is worth mentioning that in case the simplified (re)export declaration is combined with the security and safety data, the dataset corresponding to Annex B Columns A1 or A2 should also be provided in declaration message (IE515). Otherwise, if the simplified (re)export declaration is not combined with the security and safety data, an EXS is required to be lodged at the customs office of exit before the goods leave the CTU.

In accordance with Article 166(2) of the UCC, the regular use of export simplified declarations is subject to an authorization from the customs authorities. The common data requirements for applications and decisions for SDE can be found in column 7a of the Annex A to the UCC DA/IA. The SDE covers both cases where the simplified declaration may omit certain

particulars required for the standard declaration and where one or more required supporting documents are missing at the time of release of the goods. When the declarant wishes to make use of a simplified declaration, irrespective of the case (missing data and/or missing documents), from legal point of view, his/her obligation concerning the data elements provided in the customs declaration is fulfilled by filling-in the data elements of the C1 dataset.

It should be noted that in accordance with Article 166(1) UCC, customs authorities may accept or not an export simplified declaration with non-regular use ('Additional Declaration Type' B or E) for which an authorization for lodging such a declaration is not required. The economic operators should obtain clarification at national level on whether the concerned MS allows for the submission of export simplified declarations on occasional basis. As regards AES system specifications, it is possible to use a simplified declaration on an occasional basis.

In case the release of the goods for export is granted based on an export simplified declaration, the declarant shall lodge a supplementary declaration at the place where the simplified declaration was lodged, i.e., the Customs Office of Export (or the Supervising Customs Office, in the case of CCE). In AES, the states of an export movement under which a supplementary declaration can be lodged are the followings: "Goods Released for Export", "Diversion Accepted", "Under Exit Confirmation Request", or "Exported". It is worth clarifying that there is no meaning in accepting a supplementary declaration before the release of the goods. In fact, in such a case, it would mean that the goods would have been released based on the supplementary declaration, thus, the UCC simplification laid down in Article 166(1) of the Code would not have been used. Therefore, in AES specifications, the supplementary declaration should be lodged after the release of the goods.

The simplified declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted. Therefore, both the simplified and its supplementary declaration must be maintained in the national databases, even after the supplementary declaration is submitted and reconciliation is completed.

Together, the simplified and its supplementary declaration must contain the particulars necessary for the export procedure.

The supplementary declaration may contain either additional data or additional data and additional supporting documents, as illustrated in the picture below. The data that are missing at the moment of submission of the simplified declaration is also shown in the picture:

Figure 11 Possible content of supplementary declaration

Customs legislation provides for three types of supplementary declarations: general, periodic and recapitulative. The following 'Additional declaration types' are currently in force:

- **X** (for a supplementary declaration of simplified declarations covered by B and E),
- **Y** (for a supplementary declaration of general or periodic nature of simplified declarations covered by C),
- **Z** (for a supplementary declaration of general or periodic nature under the procedure covered under Article 182 of the Code),
- **U** (for a supplementary recapitulative declaration of simplified declarations covered by C and F),
- **V** (for a supplementary recapitulative declaration under the procedure covered under Article 182 of the Code).

It should be highlighted that handling the supplementary declaration is a national matter. In order to promote the harmonization among the MSs, AES specifications include recommended scenarios for national implementation of supplementary declaration of general or periodic nature (one to one relationship between the simplified and the supplementary declaration, corresponding to the 'Additional declaration types' X and Y).

The 'Additional declaration type' Z is not implemented in AES specifications, as the EIDR (Entry Into Declarant´s Records) simplification is out of scope of the AES project.

A new message (IE512) and new business scenario for the recapitulative supplementary declaration (many-to-one relationship between the simplified and the supplementary declaration) were developed by COM for AES system specifications and might be implemented by MSs in their national AES applications from 01/12/2024.

The recapitulative supplementary declaration might be lodged in the case of a simplified declaration pursuant Article 166 of the Code ('additional declaration type' `U`) or of an entry into declarant's records pursuant Article 182 of the Code ('additional declaration type' `V`).

The new scenario and the new AES message (IE512) might be used by MSs for both recapitulative supplementary declarations with the 'Additional declaration type' `U` and `V`. Despite of the fact that EIDR is out of scope of AES, the given specifications might be useful for MSs to support their national implementation of recapitulative supplementary declaration as regards the EIDR. It should be stressed that the relevant new scenario is a recommendation for MSs, thus they might decide for a different implementation at national level, in accordance with their specific needs.

It is important to note that the new scenario for the recapitulative supplementary declaration in AES is not suitable for cases where the EIDR is used together with CCE. Those cases shall be treated in accordance with de processes implemented by each MS at national level outside AES.

Following the lodgment of a supplementary declaration in the national AES at Customs Office of Export (or at SCO in the case of CCE), the AES validation process includes the verification that the MRN of supplementary declaration matches the MRN of the corresponding simplified declaration. For that purpose, in the supplementary declaration the MRN of the simplified declaration should be referenced in data item 'Reference Number' under D.G. 'Previous document' at Goods Shipment level (Code List 214 contains the previous document type code 'NMRN' that can be used to indicate the simplified declaration MRN). In AES specifications, it is assumed that different MRNs are generated for the simplified and supplementary declarations, otherwise, it can be rather a national decision, as per MSs` needs.

The LRN verification is not performed, since the LRN of the supplementary declaration might not be the same as the LRN of the simplified declaration.

The time-limits for submitting the different types of supplementary declaration are referred in Article 146 UCC DA. In case the supplementary declaration is not submitted to the Customs Office of Export within the defined time-limit, the AES at the Customs Office of Export informs the Declarant/Representative about the timer expiration via an 'Expiry of Timer for Supplementary Declaration Notification' (IE531) message.

In case the customs officer at the Customs Office of Export decides to extend the time-limit to lodge the supplementary declaration, he can inform the declarant/representative about the extension electronically via IE531 message (depending on national implementation). Considering that the purpose of the supplementary declaration is to provide the missing data in the simplified declaration, the supplementary declaration shall not modify any of the data already provided in the simplified declaration. When the declarant needs to amend one or more of the particulars of a simplified export declaration after that declaration has been accepted by customs, he shall apply for its amendment, according to the rules set out in Article 173 UCC.

Regarding the supplementary declaration submitted under CCE, it is important to note that after the AES at the Supervising Customs Office has reconciled the data of the simplified declaration and the supplementary declaration, it sends the 'Matched Data Declaration' message (IE533) to the PCO containing the reconciled data and the MRN of the simplified declaration. In fact, considering that in the case of CCE, the PCO is responsible for reporting for statistical purposes, this information is needed to guarantee the availability of the data that should be provided by the PCO to the NSA.

It should be highlighted that in IE533 there is a one-to-one relationship between the supplementary declaration and the simplified declaration. It means that even in the cases where the supplementary declaration submitted under CCE is of a recapitulative nature (one-to-many relationship between the recapitulative supplementary declaration – IE512 - and the simplified declarations), the SCO should send to the PCO one supplementary (IE533) per each

simplified declaration. For this purpose, the data of the recapitulative supplementary declaration that was lodged at the SCO should be split per each simplified declaration.

It is worth referring that the Code determines in Article 167(2) and (3) specific circumstances in which the obligation to lodge a supplementary declaration may be waived. The AES specifications apply to the simplified declarations for which a waiver for the supplementary declaration does not apply.

It is worth noting that the content of the supplementary declaration is not necessary to the customs office of exit to be able to carry out the exit formalities determined by the UCC legislation. In fact, when the simplified declaration facilitation is used, the placing of the goods under a customs procedure is authorized based on the simplified declaration which means that the data elements of the simplified declaration (Annex B/C1 dataset) should be sufficient to release the goods for export and for exit. The lodgment of the supplementary declaration should take place after the release for export, and it might happen after the release for exit. Therefore, in accordance with AES specifications, the supplementary declaration is not forwarded to the customs office of exit.

5.6 Invalidation of Exit summary declaration

The invalidation of an EXS is part of the EXS processes implemented in AES. It is referred separately under the current Chapter because it is the only new functionality introduced in AES as regards the EXS process. The EXS functionalities already existing in the previous ECS-P2 are addressed under Chapter 8 (Non-updated functions and formalities at export an exit), more specifically, under point 8.7 (EXS).

According to Article 272(2) UCC, where the goods for which an exit summary declaration (EXS) has been lodged are not taken out of the customs territory of the Union, the customs authorities shall invalidate that declaration without delay in either of the following cases:

(a) upon application by the declarant; or

(b) after 150 days have elapsed since the notification was lodged.

The AES specifications contain the recommended scenarios for the situations where the invalidation of the EXS is initiated upon application by the declarant (trader at exit), corresponding to the legal case (a) above indicated

The trader at exit can submit an invalidation request via an 'EXS/REN Invalidation Request' message (IE614) to the Customs Office of Exit after the communication of the EXS registration (IE628) and up until the goods exit. In case the invalidation request is valid, the Customs Office of Exit proceeds with the invalidation and informs the trader at exit via an 'EXS/REN Invalidation Decision' message (IE609). In the case of rejection of the invalidation request, the Customs Office of Export will send a 'Rejection from Office of Exit' message (IE557) to the trader at exit and the EXS is not invalidated.

5.7 Re-export Notification

5.7.1. General introduction

The re-export notification shall be used to re-export non-Union goods from a free zone or temporary storage when the obligation to lodge an EXS for those goods is waived, as laid down in Article 274 UCC, combined with Article 245(2)(e) UCC DA.

The re-export notification is to be lodged at the Customs Office of Exit by the person responsible for the presentation of the goods on exit (carrier/trader at exit). Considering that the customs formalities involved are performed at the Customs Office of Exit, with no need of exchanges of information between customs offices located in different MSs, the implementation of the re-export notification is a national matter.

The AES specifications contain several recommended scenarios on the re-export notification, aiming to support the national implementation and to promote the harmonization of the processes within the EU. It should be noted that the data requirements for the re-export notification are defined in Annex B of the UCC DA under Column A3.

In AES, after the lodgment of the 'Re-export notification' message (IE570), the Customs Office of Exit sends the 'Re-Export Notification Registration' message (IE571) aiming to inform the trader at exit about the re-export notification registration and MRN assignment.

After performing the risk analysis, the Customs Office of Exit decides whether the goods should be controlled or not. In the case of control, the 'Exit Control Decision Notification' message (IE561) is sent to the trader at exit as to inform him about the upcoming control.

The same messages used for export and re-export processes are proposed in the re-export notification scenarios to notify the trader at exit about the release of the goods (IE525) and to notify the exit of the goods to the Customs Office of Exit (IE590).

5.7.2. Amendment of Re-export Notification

The AES specifications contain also recommended scenarios in relation to the amendment of a re-export notification.

According to Article 275(1) UCC, the declarant may, upon application, be permitted to amend one or more particulars of the re-export notification after it has been lodged.

In AES, there are limitations as to which data items are allowed to be amended. In the case of re-export notification, the amendment of the following data item is not allowed:

Re-Export Notification Amendment Request (IE573)	
Data Groups	**Data Items in 'Export Operation'**
Declarant	MRN
Representative	-
Customs Office of Exit (Declared)	-

Figure 12 Data elements that cannot be amended in re-export notification

No amendment shall be possible after any of the following:

(a) the customs authorities have informed the person who lodged the re-export notification that they intend to examine the goods;

(b) the customs authorities have established that one or more particulars of the re-export notification are inaccurate or incomplete;

(c) the customs authorities have already granted the release of the goods for exit.

In the AES, the trader at exit can send a 'Re-Export Notification Amendment' message (IE573) to the Customs Office of Exit in the time period between the re-export notification registration

and the release for exit. The response from the Customs Office of Exit can be either positive through the 'Re-Export Notification Amendment Acceptance' message (IE574) or negative through the 'Rejection from Office of Exit' message (IE557). The trader at exit may send more than one amendment requests, as long as the legal conditions are fulfilled.

As provided for in the customs legislation (points (a), (b) and (c) above), an amendment cannot be sent after the re-export notification is selected for control; when release of the movement has been refused or after the goods have already been released.

5.7.3. Invalidation of Re-export Notification

In accordance with Article 275(2) UCC, where the goods for which a re-export notification has been lodged are not taken out of the CTU, the customs authorities shall invalidate that notification without delay in either of the following cases:

> (a) upon application by the declarant; or

> (b) after 150 days have elapsed since the notification was lodged.

The AES specifications contains the recommended scenarios to be implemented at national level for the situations where the invalidation of the re-export notification is initiated upon application by the declarant (trader at exit), corresponding to the legal case (a) above indicated. The invalidation initiated by customs in the legal case (b) is not covered in the current AES specifications and therefore it should take place in accordance with MSs implementation in their national AES applications.

The trader at exit can submit an invalidation request via an 'EXS/REN Invalidation Request' message (IE614) to the Customs Office of Exit after the communication of the 'Re-export Notification registration notification' (IE571) and up until the goods exit. In case the invalidation request is valid, the Customs Office of Exit proceeds with the invalidation and informs the trader at exit via an 'EXS/REN Invalidation Decision' message (IE609). In the case of rejection of the invalidation request, the Customs Office of Exit will send a 'Rejection from Office of Exit' message (IE557) to the trader at exit and the EXS is not invalidated.

6 Updated functions and formalities in AES

6.1 Amendment and invalidation of export declaration

This Chapter aims to summarize the main points of amendment and invalidation of an export declaration and to explain how these processes were implemented in the AES, considering the legal framework in force.

6.1.1. Amendment of Export Declaration

The amendment allows for the declaration data to be modified upon application of the declarant, after the acceptance of the customs declaration, i.e., after the export MRN is allocated. Description about amendment of the export declaration after the goods were released for export can be found in Chapter 9.2 of this Guidance, as this process is out of scope of AES specifications.

6.1.1.1 Amendment of export declaration before goods are released for export

The AES allows for the amendment of the customs declarations before the release of goods for export, in accordance with Article 173(1) and (2) UCC. According to the AES system specifications, declarant can submit to the Customs Office of Export an amendment request through an 'Export Declaration Amendment' message (IE513) in the time period between the declaration acceptance and the release for export, i.e., when the export movement state is "Accepted". In all other states, the amendment request will be rejected. Specifically, the amendment will be rejected if the state of the export declaration is "Under Control", "Awaiting for PCO Control Decision" (In the case of CCE) and "Goods Released for Export".

In fact, in accordance with the customs legislation (Article 173(2)(a) UCC), no amendment requests can be accepted after the customs authorities have informed the declarant about their intention to control the goods. It means that when the status of the movement is set to "Under control" or "Awaiting for PCO Control Decision", no more amendment requests (IE513) can be accepted.

According to the general rule in Article 173(2)(c) UCC, no amendment shall be permitted after the customs authorities have released the goods, meaning, when the status of the export declaration in the AES is "Goods Released for Export".

The amendment request can be replied to by either an 'Export Declaration Amendment Acceptance' message (IE504) or a 'Rejection from Office of Export' message (IE556). Detailed information on the Rejection Information Exchange (IE556) can be found under Chapter 6.7 of this Guidance. When application for amendment is rejected, the movement state will remain as "Accepted" and the declaration data remain as it were before the amendment request. The state will also remain as "Accepted" when an acceptable declaration amendment is received but, in this case, the declaration data are updated in accordance with the requested amendment. Declarant can send multiple amendment requests in relation to the same export movement. It is worth noting that the declarant/representative may decide not to send a new amendment request ('Export Declaration Amendment' (IE513)) after a previously rejected amendment request. If it is the case, then the initial export declaration remains valid, and the flow continues as normal.

In AES, there are limitations as to which data items are allowed to be amended. In the case of export and re-export declarations, the amendment of the following data groups and data items is not allowed:

Export Declaration Amendment (IE513)	
Data Groups	**Data Items in 'Export Operation'**
Exporter	MRN
Representative	LRN
Declarant	Declaration Type
Customs Office Export	Additional Declaration type
Customs Office of Exit (Declared)	Security
Customs Office of Presentation	-

Figure 13 Data elements that cannot be amended in export declaration

It is worth mentioning that Article 173(1) and (2) UCC do not provide for any data element of a customs declaration which cannot be amended. Therefore, in theory, all data elements are eligible to be amended, including the CN code, under the conditions of the applicable legislation. [3] However, according to the Export and Exit guidance document, one of the cases where the amendment of a customs declaration would seem difficult is where the amendment

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[3] More information can be found in DG TAXUD guidance document `Export and Exit out of the European Union – Title VIII UCC – Guidance for MSs and Trade` published in EUROPA website (link provided in Chapter 2).

of a data element would result in a differentiation of an MRN component (please see UCC IA Annex B, data element 12 01 001 000, where the MRN structure is determined). For example, an amendment of the procedure identifier (which is linked to the requested customs procedure) might result in the amendment of the procedure identifier incorporated in the MRN structure, which would mean that the MRN would not reflect correctly the new declaration data. Moreover, the MRN cannot change, since one declaration can only have one MRN. In that respect, AES specifications ensure properly that no amendment can be carried out that might change the MRN structure, in other words no amendment is allowed in relation to D.E. 'Declaration type' and D.E. 'Security'.

The other data elements mentioned in the table above cannot be amended due to practical and technical reasons in AES.

The UCC legislation for amendment before release and the correspondent business scenarios for amendment existing in AES specifications are applicable to (re)export declarations with additional declaration types 'A', 'B', or 'C'. It should be stressed that the amendment does not concern additional declaration types 'D', 'E' or 'F' (pre-lodged declarations).

It should be highlighted that the amendment of a customs declaration after the release of the goods for export may be permitted in order to allow the declarant to comply with his/her obligations relating to the placing of the goods under the customs procedure concerned, as set out under Article 173(3) UCC. More information regarding the amendment after release can be found in Chapter 9.2 of this document.

6.1.1.2 Amendment of a simplified/supplementary export declaration

The amendment of a simplified (re)export declaration follows the same rules that are applicable to the amendment of a standard (re) export declaration.

It should be noted that the supplementary declaration should contain the exact same data of the corresponding simplified declaration. If the declarant wants to change any data in a supplementary declaration, he/she should apply for its amendment, which should happen in accordance with the rules for amendment after release.

6.1.1.3 Amendment of export declaration with goods under excise duty suspension

In the case of amendment of an export declaration containing goods under excise duty suspension arrangement, it is important to note that after submission of the amendment request (IE513 message), the AES interfaces with EMCS aiming to cross-check again the export declaration and the concerned e-ADs (IE532/IE801 messages). Only in the case of a positive cross-check, the amendment is accepted and the correspondent IE504 message is sent to the declarant/representative. After the amendment acceptance, a second IE539 message ('Export Declaration Acceptance Notification to the MSA of Export') is sent to the MSA of export. Further details on the link between AES and EMCS can be found under Chapter 5.2 of this Guidance.

6.1.1.4 Amendment of export declaration lodged under Centralized Clearance

In the case of CCE the amendment of the customs declaration is processed in an analogous way. The amendment request shall be submitted to the SCO, only in the period between the declaration acceptance and the release for export, while the movement state is "Accepted". In the case of acceptance of the amendment request, the IE504 message is sent to the declarant. Afterwards, the 'Pre-release/Control Notification' message (IE540) is sent by the AES at SCO to the AES at PCO containing the last version of the export declaration data, meaning the export declaration, as amended. It should be highlighted that after the IE540 is sent, no second or more IE540 are sent afterwards.

6.1.2. Invalidation of export declaration

Generally, a customs declaration can be invalidated upon application by the declarant before the goods are released and under certain conditions. However, customs legislation also defines circumstances under which the declarant can request invalidation after the goods have been released. It is also possible for a customs officer to take the initiative to invalidate the customs declaration after the release of the goods for export. The different situations in which the invalidation can take place will be addressed in the following points. The specificities of the invalidation after the release of goods in the case of excise goods under duty suspension and in the case of CCE will also be addressed.

6.1.2.1 Invalidation of export declaration before the release of the goods for export

According to Article 174(1) UCC, the customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted.

In the AES, the declarant/exporter can apply for an invalidation of the export declaration by sending an 'Export Invalidation Request' message (IE514) after the declaration had been accepted and before the release for export at Customs Office of Export. In case it is found that the legal requirements are met, an 'Export Invalidation Decision' message (IE509) is sent to the declarant, informing him about the customs authorities' decision to invalidate the customs declaration. Otherwise, if the legal conditions are not fulfilled, the declarant receives a 'Rejection from Office of Export' message (IE556) and the export declaration is not invalidated. Detailed information on the Rejection Information Exchange (IE556) can be found under Chapter 6.7 of this Guidance.

It is important to highlight that, in accordance with the legal provisions, in case the Customs Office of Export has decided to perform controls, the export invalidation request should not be accepted before the conclusion of the referred controls. In practice, it won´t be possible for the declarant to submit an 'Export Invalidation Request' (IE514) after an 'Export Control Decision Notification' (IE560) is sent by the Customs Office of Export, informing the declarant about its decision to control the declaration and requesting the supporting documents, considering that immediately after concluding the controls the Customs Office of Export releases the goods for export by sending the 'Anticipated Export Record' message (IE501) to the Customs Office of Exit.

6.1.2.2 Invalidation of export declaration after the release of the goods for export

Article 174(2) UCC determines that a customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.

The legal framework for the invalidation of an export declaration, a re-export declaration or a declaration for the outward processing procedure after the release for export is provided in Article 148 of the UCC DA (invalidation initiated by the declarant) and 248 of the UCC DA (invalidation initiated by the customs officer at export).

According to Article 148(4) of the UCC DA, a customs declaration can be invalidated after the release of the goods upon reasoned application by the declarant in the specific cases described in the given legislation. In the AES system, the invalidation process initiated by the exporter/declarant starts when the exporter/declarant sends an 'Export invalidation request' message (IE514) to the Customs Office of Export after the release of the goods (the state of the customs declaration in the system is either "Goods Released for Export" or "Diversion Accepted").

The Customs Office of Export shall confirm whether the legal conditions for invalidation after the release of the goods for export are met. Before taking the decision of invalidating the customs declaration (sending a positive reply to the invalidation request), it is highly recommended that the Customs Office of Export check the status of the declaration in the Customs Office of Exit in order to be assured that the goods have not left the customs territory of the Union. For that purpose, the status request/status response messages (IE594/IE595) should be exchanged. In case the Customs Office of Export finds that the customs declaration is in an appropriated state in the Customs Office of Exit, it shall send an 'Export Invalidation notification' message (IE510) to the Customs Office of Exit.

In case Customs Office of Exit replies to the Customs Office of Export with a positive 'Invalidation Acknowledgement' message (IE591), the Customs Office of Export proceeds with the invalidation and informs the declarant/representative about the declaration invalidation via an 'Export Invalidation Decision' message (IE509). However, in case Customs Office of Exit realises that the required conditions are not met (e.g., the goods have already left the customs territory of the Union), a negative 'Invalidation Acknowledgement' message (IE591) is sent to the Customs Office of Export and the declaration is not invalidated. The Customs Office of Export will inform the exporter/declarant about the rejection of the invalidation request by sending a 'Rejection from Office of Export' message (IE556).The invalidation of the customs declaration after the release of the goods can also be initiated by the customs officer at the Customs Office of Export after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re- export in accordance with Article 248(2) UCC DA

The situation described under the above-mentioned legislation corresponds to the AES business scenario in which the customs officer invalidates the export declaration after expiry of time limit to receive Alternative Evidence. Invalidation after 150 days might happen automatically as well in the national AES.

In addition to the legal reasons, the customs officer may initiate the invalidation process on his/her behalf in that exceptional situation where the declarant/representative has decided to invalidate the export declaration, but he/she is not able to initiate the invalidation process by electronic means in the AES.

The relevant message exchanges are the same ones mentioned above for the situations when the invalidation after the release for export is initiated upon application by the declarant.

6.1.2.3   Invalidation with goods under excise duties suspension arrangement

In the case of invalidation of an export declaration containing goods under excise duties suspension arrangement after the goods have been released for export, additionally to the relevant message exchanges above referred, after the communication of the declaration invalidation to the Customs Office of Exit and the positive reply to the invalidation notification from the Customs Office of Exit, the Customs Office of Export communicates the declaration invalidation to the EMCS of the Member State of Export via an 'Invalidation Notification to MSA of Export' message (IE536).

6.1.2.4   Invalidation of export declaration lodged under Centralized Clearance

In the case of invalidation of an export declaration lodged under CCE after the release of the goods for export, additionally to the relevant message exchange above referred after the communication of the declaration invalidation to the Customs Office of Exit and the positive reply to the invalidation notification from the Customs Office of Exit, the Supervising Customs Office communicates the declaration invalidation to the Presentation Customs Office via an 'Export Invalidation Notification' message (IE510) message.

Description about invalidation of Exit Summary Declaration and Re-export Notification can be found under Chapter 5.6 and Chapter 5.7.3, respectively.

6.2 Security and Safety data

6.2.1. General introduction

According to Article 3 of the UCC, one of the missions of the customs authorities is to ensure the security and safety of the Union and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities.

The different risky events that could pose a threat to the security and safety of the Union and its residents, to human, animal, or plant health, to the environment or to consumers can be preventable with efficient risk analysis when a customs procedure is initiated.

According to Article 263 of the UCC, a pre-departure declaration shall be lodged when the goods are to be taken out of the customs territory of the Union. The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes. The time-limits for lodging a pre-departure declaration at the competent customs offices are defined in Article 244 of the UCC DA in accordance with different circumstances specified in the given Article.

It is worth mentioning that the form of the pre-departure declaration can be a customs declaration, a re-export declaration (both are covered by IE515 message), or an exit summary declaration (EXS) (IE615 message). The datasets used in the case of the customs declaration are reflected in Columns B1, B2 or C1 of the Annex B of the UCC DA, meanwhile the EXS dataset that contains purely the Security and Safety data, can be found in Column A1 and A2 of the Annex B of the UCC DA.

It shall be highlighted that in most of the cases the standard/simplified export declaration contains the Security and Safety data elements as well, meaning that such combined declaration contains the B1, B2 or C1 and A1/A2 data requirements.

Regarding the control of the export movements, the Member States perform risk analysis based on the Common and National Risk Criteria and the risk profiles built at national level. Security and Safety Common Risk Criteria are maintained and supervised at central level by DG TAXUD.

6.2.2. Authorised Economic Operators for Security and Safety

An AEOS shall benefit from the facilitations defined in the customs legislation related to security and safety.

In accordance with Article 38(6) of the UCC, AEO Economic Operators shall enjoy more favorable treatment than other economic operators in respect of customs controls according to the type of authorization granted, including fewer physical and document-based controls.

Specifically in the case of AEOS EOs, the facilitation granted by the given legislation applies to the risk analysis of the submitted dataset (S&S data), where the AEOS status of the EO should be taken in consideration for the purpose of fewer physical and documented-based controls comparing to non-AEOS EOs. This facilitation should not concern the dataset (S&S data) to be submitted. The pre-departure declaration in the form of a customs declaration or re-export declaration will have to contain the data elements required for the placing of the goods under the export procedure, i.e., B1 dataset, in addition the data elements of the A1 dataset (for security and safety purposes), as provided for in Article 263(4) of the UCC.

Therefore, AEOS traders are treated as `regular` economic operators as regards the data they need to submit in the pre-departure declaration, including the Security & Safety data. It should be stressed out that Article 23 of the UCC DA does not represent a waiver for AEOS to provide Security & Safety data in the case of a pre-departure declaration in the form of a customs declaration or re-export declaration.

When an export or re-export declaration without Security and Safety data is lodged at the Customs Office of Export, an EXS shall be submitted at the Customs Office of Exit independently whether the trader is a non-AEO or AEOS one, in accordance with Article 271(1) of the Code.

Consequently, if the MRN contained the letter 'A' (means that no Security and Safety data was lodged), no differences should be made between the MRNs lodged by an AEOS or by a non-AEOS trader at the Customs Office of Exit since the exit summary declaration should always be lodged.

It is important to highlight that the explanations provided under this point are also applicable to the Economic Operators holding the AEOF Status, as they also hold the AEOS Status.

The situations where the obligation to lodge a pre-departure declaration (meaning, a declaration with S&S data) is waived are laid down in Article 245 of the UCC DA, that applies irrespectively of the AEO status of the involved economic operators.

6.2.3. Provide Security and Safety data in case of Export Followed by Transit

As a matter of principle, customs authorities should not require declarants to provide the same data more than once. Thus, in case of EFBT, if the export declaration still contains the Security and Safety particulars (dataset B1+A1/A2), these data should not be requested in the transit declaration again.

Otherwise, if an export or re-export declaration without Security and Safety data (B1 dataset only) is followed by a transit declaration (EFBT), no EXS (A1 or A2 dataset) needs to be lodged at Customs Office of Exit when the subsequent transit declaration was lodged together with the Security and Safety data (combined transit declaration). Customs office of departure of Transit procedure needs to perform necessary risk analysis for Security and Safety purposes.

More details on how to declare the Security and Safety information in case of EFBT can be found in the Annex A of this document, where a comprehensive set of practical business cases is described.

6.3 Export and Exit Control Decision Notification (IE560/IE561 messages)

This Chapter intends to clarify the use of IE560 and IE561 messages aiming to notify the concerned exporter/declarant/representative about the customs controls and/or to request supporting documents or additional documents. The use of code lists 'Notification Type' (CL384) and 'Control Type' (CL716) in the IE560 and IE561 messages specified in AES will also be clarified considering the customs legislation in force.

The customs authorities may decide to verify a customs declaration as to confirm the accuracy of the declared data. In accordance with Article 188 of the UCC, the following customs controls may take place after the acceptance of the customs declaration:

a. Examination of the customs declaration and of the supporting documents;
b. Require the declarant to provide other documents;
c. Examination of the goods (physical control);
d. Take samples for analysis or for detailed examination of the goods.

According to Article 15 of the Code, the exporter or the declarant or other representative shall provide, at the request of the customs authorities and within any time-limit specified, all the required documents and information, in an appropriate form, and all the assistance necessary for the completion of the formalities or controls.

As regards export declaration, the decision to perform customs control may take place at the export side or at the exit side, as a result of the risk analysis performed at the Customs Office of Export or at the Customs Office of Exit.

A customs officer at the Customs Office of Export may decide to perform control in respect of a customs declaration already accepted (MRN Allocated) and after receiving the result of risk analysis. In this case, an 'Export Control Decision Notification' message (IE560) is sent to the declarant/representative (independently of the AEO status). The referred message intends to inform the trader of the upcoming control activities and to require the supporting documents, if needed.

During the control activity and after analyzing the supporting documents initially provided by the declarant/representative, the customs officer at the Customs Office of Export may decide that other documents are needed. In this case, another IE560 message might be sent to the trader in order to request him/her the necessary additional documents, in accordance with Article 188(b) of the Code.

An IE560 message can also be sent in the case of export customs declaration lodged in accordance with Article 171 of the UCC (pre-lodged declaration, corresponding to the Additional declaration types "D" or "E" or "F"), when the declarant/representative has an AEO status. In fact, according to Article 24(3) of the UCC DA, as regards the pre-lodged declaration, the Customs Office of Export shall notify an AEO about the selection of the consignment for control before the presentation of the goods to customs. Consequently, in AES, after receiving the results of risk analysis and the customs officer selects the pre-lodged declaration for

control of the goods prior to their presentation, the AEO declarant/representative is informed about the intention of the customs officer to potentially control the goods, via an IE560 message.

In the AES specifications, CL384 (Notification Type) was included in the IE560 message in order to distinguish the different types of 'Export Control Decision Notifications' that may be sent to the declarant/representative as follows:

- **'0' - Control Notification** (and requested documents if needed) - shall be used in the context of already accepted declarations (MRN allocated), in the first IE560 message sent by the Customs Office of Export to the declarant/representative to inform him of the upcoming control activities. In such case, the customs officer also has the possibility to request additional documents if needed.

- **'1' - Additional Documents Request** – shall be used in the context of already accepted declarations (MRN allocated), in the second and subsequent IE560 messages (if any) sent by the Customs Office of Export to the declarant/representative to request other/additional documents in accordance with Article 188(b) of the UCC.

- **'2' - Intention to Control** – shall be used in the context of pre-lodged export declarations, when an IE560 is sent to the declarant/representative with AEO status to inform him/her about the intention of the customs authorities to potentially control the goods.

The IE560 message uses CL716 (Control Type) to allow for the identification of the type of controls to be performed (e.g., documentary controls, physical controls, sampling etc.). The type of controls is to be provided only in the first IE560 sent by the Customs Office of Export in respect to customs declaration already accepted (i.e., when the notification type is '0'). In case the control type 'Other' is selected, the D.E. 'Text' under D.E. 'Type of controls` will specify/describe the controls to be performed.

In case the customs controls are decided at Customs Office of Exit following the presentation of goods at exit and after the risk analysis performed at the Customs Office of Exit, an 'Exit

Control Decision Notification' message (IE561) is sent to the trader at exit to inform him that the customs administration intends to examine the goods.

The content of the IE561 message is similar to the IE560, but in the IE561 the CL384 (Notification Type) does not exist, as the only applicable notification type on the exit side is the one correspondent to value '0' above described. CL716 (Control Type) is used in IE561 with the meaning described above, i.e., as to allow for the identification of the type of controls that will be performed at the Customs Office of Exit.
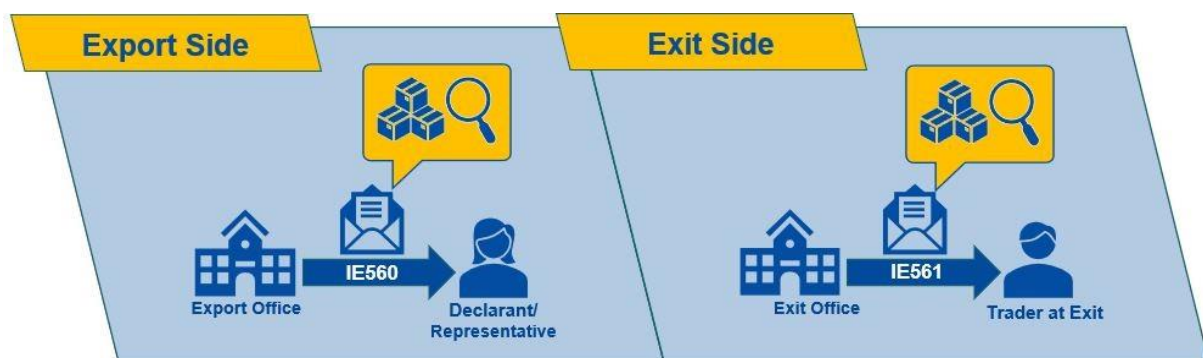
Figure 14 IE560/IE561 messages

Example

The customs officer in Customs Office of Export in **Olomouc, CZ**, decides to control the goods, thus, the declarant/representative who lodged the export declaration is informed via the "Export Control Decision Notification" (IE560) message that physical control will be carried out. At this time, the customs officer also has the possibility to request additional document from the trader via IE560 message, if it is necessary.

On the other hand, when the consignment arrives at the Customs Office of Exit in **Varna, BG**, the Customs Office may decide to perform control, thus, the trader at exit who presented the goods at this Customs Office, is informed via the "Exit Control Decision Notification" (IE561) message about the upcoming customs control.

Figure 15 Example about export and exit control decision notification

6.4   Usage of control result codes

Goods to be taken out of the CTU shall be subject to customs supervision and may be subject to customs controls. Regarding the usage of the control result codes we need to make differences which codes may be used in the Customs Office of Export and in the Customs Office of Exit.

In AES, new functional control result codes were introduced in order to support the common interface between AES and NCTS in the most efficient way. In addition, in the case of CCE, the SCO and PCO may also do the documentary and physical control of the goods separately, on the basis of which it is decided whether goods can be released for export or not.

The aim of this chapter is to improve the common understanding and harmonise the usage of the control result codes among the Member States.

It is important to highlight that the final decision about the control result code to be applied shall be taken by the customs officer responsible, taking into consideration all the information at his/her disposal.

6.4.1. Customs Office of Export

For goods which require a customs declaration, the verification of the declaration and the examination of the supporting documents and/or goods are to be completed at the Customs Office of Export.

The following codes on the control results can be recorded by the Customs Office of Export:

Code	Usage of the codes and example(s)
A1 **"Satisfactory"**	• where the goods are released for export after their customs control (physical (full or partial), documentary, etc.)) and no discrepancies were detected • IE501 ('Anticipated Export Record') message is sent to the Customs Office of Exit (Declared), when applicable • State of the movement is set to `Goods released for export` in AES
A2 **"Considered satisfactory"**	• where the goods are released for export without any control • IE501 ('Anticipated Export Record') message is sent to the Customs Office of Exit (Declared) • State of the movement is set to `Goods released for export` in AES

B1
 	
"Not Satisfactory"
 	
(Major discrepancies)
	• where goods cannot be released for export because:
	  − discrepancies were detected in nature of goods;
	  − not all the necessary supporting documents were presented or comply with the applicable requirements;
	  − goods are subject to prohibitions restrictions and the required authorizations/certificates or licenses were not presented;
	  − goods are not allowed to be exported to the specific country of destination or due to prohibitions and restrictions (waste, embargo, dual use, etc.).
	
	• IE551 ('Export no release') message is sent to the declarant/representative
	
	(**Note:** The control result code 'B1' is not communicated to the Declarant/ Representative in the IE551 message)

	• State of the movement is set to \`Not released for export\` (final state) in AES

6.4.2. Customs Office of Exit

The Customs Office of Exit shall decide based on the risk analysis result whether the goods will be examined or not after the goods are presented at the exit. The examination shall be carried out using the information of the message IE501 received from the Customs Office of Export.

As a result of the customs control, the Customs Office of Exit shall register the appropriate control result code and its findings in the IT system and then sends the IE518 (exit control result) message with the relevant control result information to the Customs Office of Export. The following codes on the control results can be recorded by the Customs Office of Exit:

Code	Usage of the codes and example(s)
A1 **"Satisfactory"**	• This code is to be indicated where the Customs Office of Exit carried out customs control (physical (full or partial), documentary, etc.)) and no discrepancies were detected. • IE518 ('Exit results') message is sent to the office of export • State of the movement is set to \`Exited\` (final state) in AES
A2 **"Considered satisfactory"**	• This code is to be indicated where the Customs Office of Exit did not carry out any control. • IE518 ('Exit results') message is sent to the Office of Export • State of the movement is set to \`Exited\` (final state) in AES
A4 **"Minor discrepancies"**	This code is to be indicated in the Customs Office of Exit where: (a) minor discrepancies were detected, Examples: • Incorrect identity/nationality of means of transport;

	• Irregularity in weight without visible tampering of the goods (small weight or differences by rounding off the weight);
	• Missing, broken or damaged seals;
	• Goods delivered after expiry of the time-limit;
	• where in cases of minor discrepancies an administrative fine was required based on the national regulations.
	(b) where goods in excess were found (the same or another nature) as undeclared goods
	• According to Article 332 (3) UCC IA, for goods in excess, a new declaration shall be lodged that will have a separate MRN and control result code. The exit of the goods which were found in excess is refused until a new export declaration is lodged at the Customs Office of Exit.
	• For the `original` declaration, the Customs Office of Exit should send back the control result code A4 in the IE518 to the Office of Export to signal that goods in excess were found.
	• The 'other things to report' data item in the IE518 may be used to make a reference to the new declaration accepted for the goods in excess or to the eventual infringement procedures applied at national level as regards the undeclared goods.
	• The new declaration for the goods found in excess should be controlled separately and the Customs Office of Exit should register the control result code according to its findings.
	(c) goods are missing (partially)* (Please see further explanation under the table about missing goods, as referred to in Article 332(2) UCC IA)

B1 "Not Satisfactory" (Major discrepancies)	This code is to be indicated in the Customs Office of Exit where: • goods are missing (partially)*; (Please see further explanation under the table about missing goods, as referred to in Article 332(2) UCC IA • Discrepancies in the nature of the goods** (Please see further information under the table about discrepancies in the nature of the goods, as referred to in Article 332(4) UCC IA.)
B2 `Office of Destination is not appropriate`	This code was created because of functional reasons in AES. It can be used only in the case of `Export followed by transit` situation. Please see more description under point 6.4.3.2.
B3 `Not Satisfactory at Office of Destination (equivalent to B1 in NCTS)`	This code was created because of functional reasons in AES. It can be used only in the case of `Export followed by transit` situation. Please see more description under point 6.4.3.2.

*Missing goods (partially), as referred to in Article 332(2) UCC IA

Depending on the situation, when some of the goods declared are missing, the exit control result code sent back in the IE518 to the Customs Office of Export can be `A4` or `B1` according to the customs officer`s decision. In the following points, we detected the relevant scenarios to explain the usage of the exit control result codes in the case of missing goods (partially).

Code `A4`:

1st scenario

- After goods were released for export, the declarant lodges an amendment request to Customs Office of Export before the goods are presented at exit. In this case, there is no second IE501 sent by the Customs Office of Export to inform the Customs Office of Exit about the amended declaration.

- Then, according to Article 331(1)(c) UCC IA, the person presenting the goods on exit indicates the quantity of the goods actually presented in the IE507 message (arrival notification) at the Customs Office of Exit.
- Customs Office of Exit sends the exit control result code `A4` in IE518 to Customs Office of Export reflecting the quantity of goods that were actually presented at exit.

2nd scenario

- After goods were released for export, the declarant does not lodge an amendment request to Customs Office of Export before the goods are presented at exit.
- But, according to Article 331 (1)(c) UCC IA, the person presenting the goods on exit indicates the quantity of the goods actually presented in the IE507 message (arrival notification) at the Customs Office of Exit.
- Customs Office of Exit sends the exit control result code `A4` in IE518 to Customs Office of Export reflecting the quantity of goods that were actually presented at exit.

3rd scenario

- After goods were released for export, then the IE507 message (arrival notification) is received at the Customs Office of Exit and the goods are ready to be released for exit. It should be noted that in accordance with this scenario the goods presented in the IE507 are the same as declared in the export declaration.
- Then, according to Article 340 (2) UCC IA, if it is decided after the goods have already been presented at exit that less goods are intended to be taken out of the CTU, the trader at exit shall inform the Office of Exit about it. It might be performed via sending the IE590 exit notification message that shall contain the real quantity of the exited goods.
- Then, Customs Office of Exit sends the exit control result code `A4` in IE518 to Customs Office of Export reflecting the missing goods.

Code `B1`:

- After goods were released for export, the declarant does not lodge an amendment request to Customs Office of Export before the goods are presented at exit.

- Then, the person presenting the goods on exit does not indicate the quantity of the goods actually presented in the IE507 message upon arrival at the Customs Office of Exit.

- If the Customs Office of Exit finally discovers during the customs controls that the missing goods were not reported, it shall refuse the exit of the goods considering the infringement and shall send the exit control result code `B1` in IE518 to Customs Office of Export reflecting the quantity of goods that were actually presented at exit.

- In the IE518 message, the D.E. 'other things to report' data item may be used to make a reference to the eventual infringement procedure applied as regards the undeclared goods.

** Discrepancies in the nature of the goods, as referred to in Article 332(4) UCC IA.

In accordance with Article 332(4) of the UC IA, where discrepancies in the nature of the goods are found at exit, the customs office of exit shall refuse the exit of the goods until a new (re)export declaration has been lodged reflecting the actual goods that were presented at exit. In such a case, the goods might be released based on this new (re)export declaration, which can be lodged at the customs office of exit. As regards the initial declaration, the customs office of exit shall register a control result code B1, since the goods were not released for exit based on this declaration. Upon reception of the IE518 with control result code B1, the export movement is stopped due to discrepancies at exit.

6.4.3. Export followed by transit

An interface needs to be set up between AES and NCTS according to the UCC requirements. The aim of the interface is to synchronize the transit and export procedures in a harmonized and automatic way and in order to avoid open movements.

According to the AES specifications, NCTS notifies the AES with the 'Destination Control Results to AES` (IE042) message and then the exit control results – generated in AES based on the received NCTS information – are directly communicated to the Office of Export with the 'Exit Results' (IE518) message that closes the export movement.

One instance of the IE042 is sent per transit declaration by NCTS then AES generates distinct IE518 ('Exit results') messages per each Export MRN that is referenced in the IE042 message.

Considering the exit control results, there are differences between export followed by external transit (Article 329 (5) and Article 333 (2)(b) UCC IA) and export followed by internal transit (Article 329 (6) and Article 333 (2)(c) UCC IA). A common condition is that the Customs Office of Exit shall be the Customs Office of Departure of the transit operation.

6.4.3.1 Export followed by `external` transit

According to Article 333 (2)(b) UCC IA, the time-limit for the Customs Office of Exit to inform the Customs Office of Export of the exit of the goods shall be at the latest on the working day following the day on which the goods have been placed under the external transit procedure.

In AES, it means that when the NCTS office of departure makes the decision about the release of the goods for transit (sending IE001 `Anticipated Arrival Record` to Office of Destination), `A1` (Satisfactory) or `A2` (Considered satisfactory) control result code may be used in the NCTS office of departure. Then, the Office of Departure shall convert the NCTS control result code to AES control result code and send it to AES in the IE042 message. The NCTS office of departure does not have to wait to receive the destination control result from the NCTS office of destination (IE018 message). Depending on the NCTS control result, the following exit control result codes can be sent to the office of export in the IE518 message.
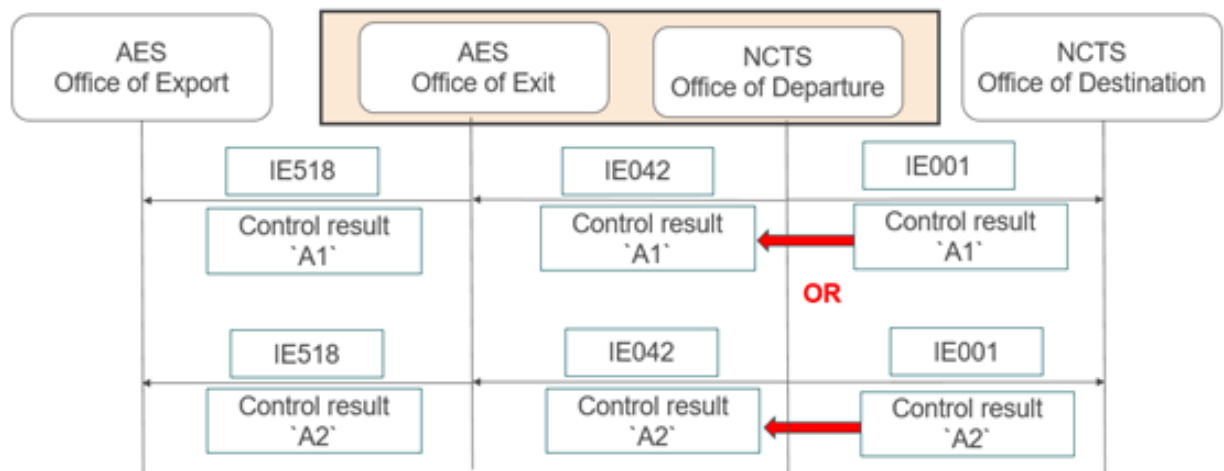
Figure 16 Conversion of control result codes in the case of EFBT external transit

If the office of departure does not release the goods for transit, a `Transit invalidation notification` IE040 message is sent to Customs Office of Exit that does not contain any control result code.

6.4.3.2   Export followed by `internal` transit

According to Article 333 (2)(c) UCC IA, the time-limit for the Customs Office of Exit to inform the Customs Office of Export of the exit of the goods shall be at the latest on the working day following the day on which the transit procedure has been discharged.

It means that when internal transit follows export procedure (the transit procedure is either "T2" or "T2F"), the office of departure notifies the Customs Office of Exit with the 'Destination Control Results to AES' (IE042) message only when the Office of Departure receives the 'Destination control results' (IE018) message from the Office of Destination.

In addition, according to Article 329 (6) UCC IA, the NCTS office of departure shall take into consideration whether the office of destination is appropriate or not. It means that office of destination of the transit operation shall be situated either in a common transit country or at the border of the CTU when the conversion of the control result codes happens. The following conversions may happen.

- **NCTS control result codes `A1` (Satisfactory) and `A2` (Considered Satisfactory)**
Usage and convert of control result codes `A1` and `A2` are similar to situation written under point 6.4.3.1 Export followed by `external` transit except that NCTS office of departure shall

reflect the destination control result code received in IE018 message from NCTS office of destination.

- **NCTS control result code `A5` (Discrepancies)**

If minor discrepancies were detected by the NCTS office of destination and control result code `A5` was sent to NCTS office of departure, it shall generate and send a 'Destination Control Results to AES' (IE042) message with control result code 'A4' to the Customs Office of Exit that forwards this information to the office of export.
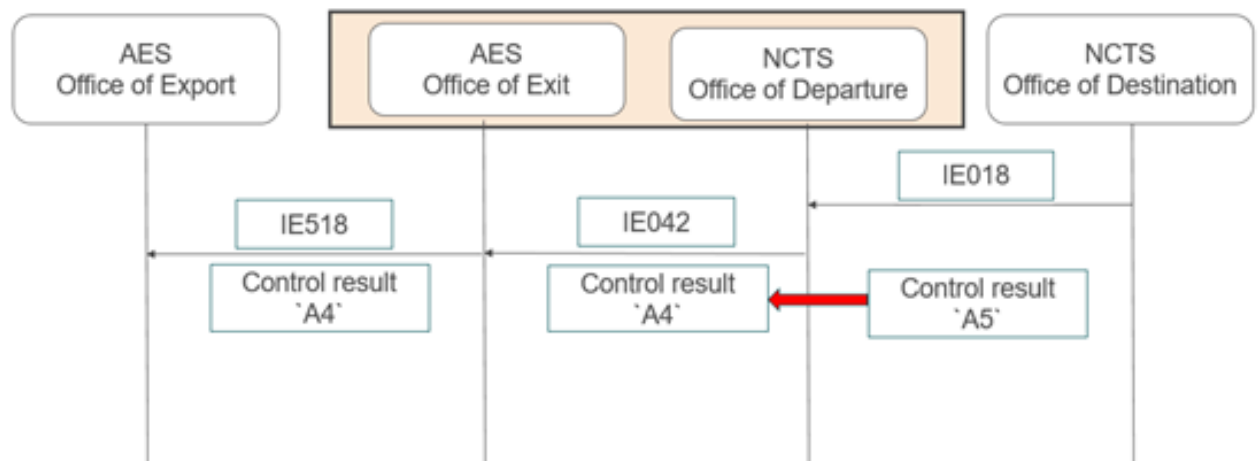
Figure 17 Conversion of control result code `A5` in the case of EFBT internal transit

- **NCTS control result codes `B1` (Not Satisfactory) – usage of exit control result code `B3` in AES**

In case, the NCTS office of destination detects major discrepancies and sends back destination control result code `B1` in the IE018 message to the NCTS office of departure, the latter shall generate and send a 'Destination Control Results to AES' (IE042) message with control result code 'B3' (unsatisfactory destination control results) to the Customs Office of Exit that forward this information to the office of export in the IE518 message.
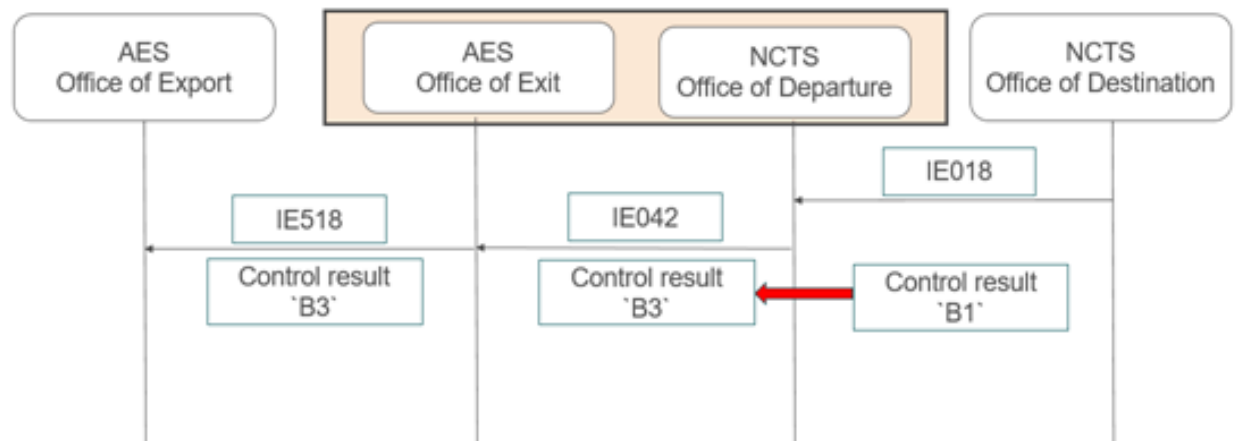
Figure 18 Conversion of control result code `B1` in the case of EFBT internal transit

If the goods were not written off finally by the office of destination in NCTS (destination control result was B1), it does not mean definitively that the goods have not finally left the CTU. Considering this possibility and the fact that exit control result code B1 would also close the open export movement in the AES, a new control result code (B3) was implemented. The Customs Office of Exit indicates with the B3 control result code that the export operation shall be continued by the Office of Export requesting alternative evidence from the declarant/representative. The Customs Office of Exit does not send a 2nd IE518 message to the office of export. In such a case, the Office of Export should close the movement based on alternative evidence.

Exit control result code `B3` is used only in the case of EFBT scenarios and to signal a different handling from the case of major discrepancies in the exit control results for both export and exit offices. The involved export operations are transmitted to the final state "Handled Elsewhere" at the Customs Office of Exit and to "Under Exit Confirmation Request" at the Office of Export.

- **Usage of control result code `B2` (Office of Destination is not appropriate) in AES**

In the case of export followed by `internal` transit, the office of destination shall be appropriate, meaning that it shall be located either in a common transit country or at the border. If the NCTS office of departure receives the 'Arrival Advice' (IE006) message from the office of destination and finds that the office of destination is not considered as appropriate, it shall generate and send a 'Destination Control Results to AES' (IE042) message with control result code 'B2' to the Customs Office of Exit.

Since the Control Result Code is equal to 'B2' (i.e., non-appropriate Office of Destination) in the IE042 message, the AES at Customs Office of Exit respectively sets the value 'B2' in 'Exit Results' (IE518) message that is sent to office of export.
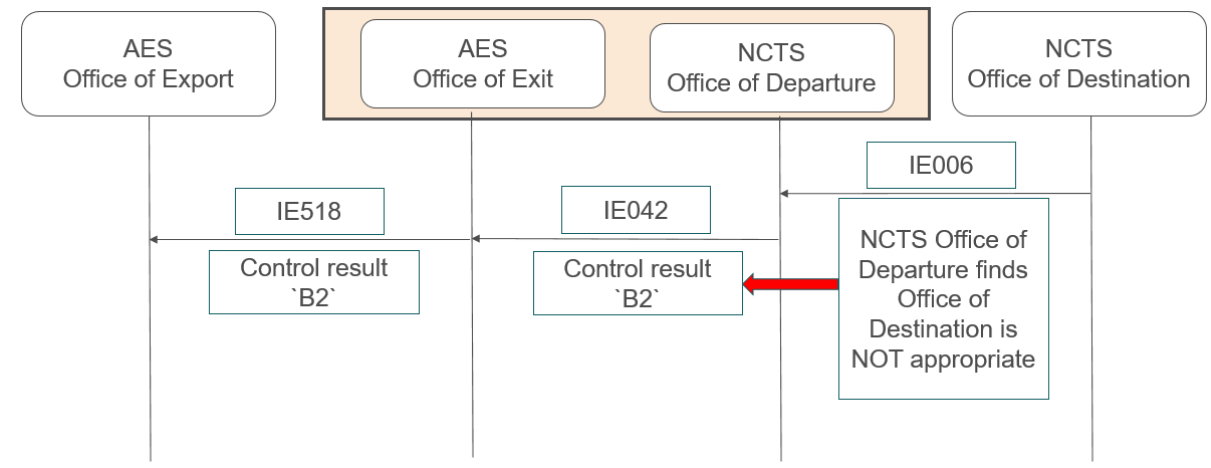
Figure 19 Conversion of `non-appropriate destination` information in the case of EFBT internal transit

Exit control result code `B2` is used only in the case of Export followed by transit scenario and to signal a non-appropriate office of destination. The export operation shall be continued by the office of export requesting alternative evidence from the declarant/representative.

The involved export operations are transmitted to the final state "Handled Elsewhere" at the Customs Office of Exit and to "Under Exit Confirmation Request" at the Customs Office of Export.

6.4.3.3   NCTS recovery procedure in the case of Export followed by transit

When recovery procedure shall be started in NCTS, the Competent Authority of Recovery at Departure notifies all the involved NCTS customs offices about this fact sending a 'Recovery Communication' (IE063) message. In addition, Customs Office of Exit will be notified about the recovery initiation process in NCTS with the 'Recovery Communication to AES' (IE048) message and that concludes any further communication between NCTS and AES (i.e., the outcome of recovery performed for the transit movement and its completion do not concern to the export movement).

Upon reception of the IE048 message, the Customs Office of Exit sends the 'Exit Results' (IE518) message to the Customs Office of Export with control result code 'B1'. The related

export operation is transmitted to the "Goods Not Allowed to Exit" state at the Customs Office of Exit and to the "Export Stopped, Discrepancies at Exit" state at the Customs Office of Export.
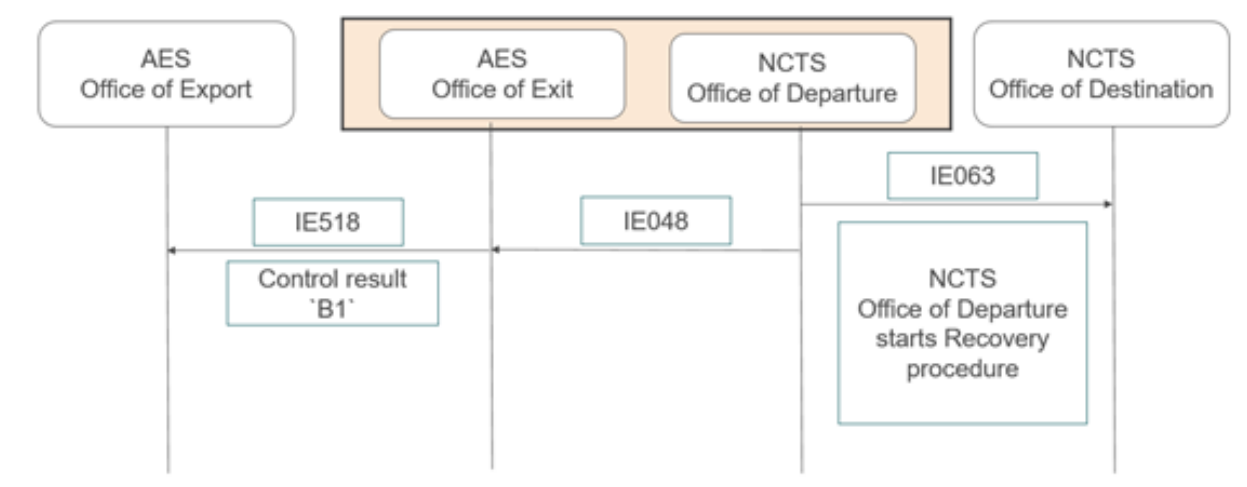
Figure 20 Conversion of recovery information in the case of EFBT internal transit

The recovery procedure may also be initiated in NCTS due to major discrepancies in the destination control result (i.e., due to their non-resolution). For this case, NCTS shall not notify AES with the IE048 message. The reason is that when the office of destination sends the 'Destination Control Results' (IE018) message to the office of departure with unsatisfactory control result (B1), at that moment an IE042 is sent with control result code 'B3' to AES. The dispatch of IE042 message closes any further interaction between NCTS and AES and thus it is not applicable to notify AES for the initiation of recovery in NCTS after that (the usage of 'B3' control result code is described in detail under chapter 'NCTS control result codes `B1` (Major discrepancies) – usage of exit control result code `B3` in AES').

6.4.4. Centralised Clearance at Export (CCE)

In CCE, it is the responsibility of the Supervising Customs Office (SCO) to decide concerning the release of the goods (positive or negative). The documentary control is carried out by the SCO where the customs declaration is lodged, meanwhile the physical control of the goods is executed by the PCO where the goods are presented and can be controlled. Depending on the final decision, SCO shall inform the PCO (and the exit office) of the release of the goods (or non-release).

Before the decision about the release of the goods for export, the PCO may send the following information and control result codes to SCO in the IE541 message:

- A1 – Satisfactory
- A2 – Considered satisfactory
- A4 – Minor discrepancies
- B1 – Not Satisfactory
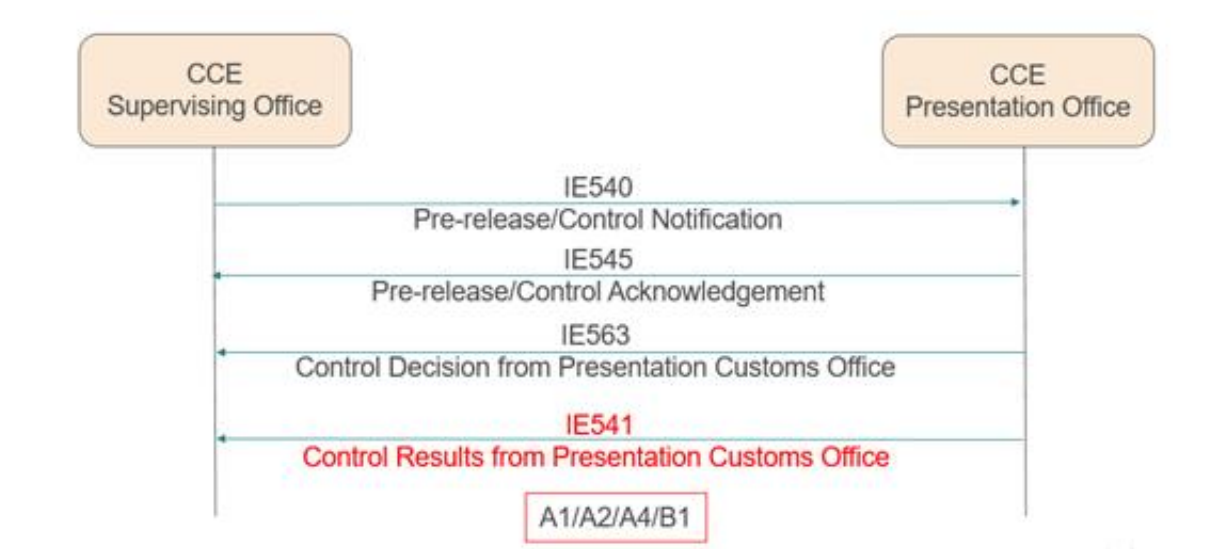
Figure 21 Usage of control result codes in the case of CCE

If after then the SCO decides to release the goods for export, it sends the IE501 (AER) message to the Customs Office of Exit using the control result code A1 or A2 and informs the PCO and the declarant/representative at the same time.

In case PCO sends control result code A4, minor discrepancies shall be reflected in the IE541 message. There are no further message exchanges in AES to clarify electronically the findings of the PCO. SCO should contact the PCO outside of the AES (via e-mail or phone or national helpdesk) in order to resolve the case.

After receiving the PCO`s control result (B1), SCO may decide not to release the goods for export, it notifies the PCO about its decision via IE542 message (Release Rejection Notification') and inform the declarant/representative about the release rejection by sending an 'Export No Release' (IE551). The status of the movement is set to `Not released for export` both by the SCO and PCO.

Following the reception of the Exit Results (IE518) message from the Customs Office of Exit, the SCO notifies the PCO about the exit or non-exit of the goods via 'Exit Results to

Presentation Customs Office' message (IE592). In the case of negative control results from the Customs Office of Exit, the SCO does not certify the exit, thus message IE592 will contain 'B1' code. In the case of exit of the goods, the SCO will notify the PCO with control results either 'A1', 'A2' or 'A4'.

6.4.5. Goods under Excise duty suspension arrangement

In the case of an export declaration with goods under excise duty suspension, following the receipt of the 'Exit Results' (IE518), the AES at the Customs Office of Export notifies the EMCS at the Member State of Export about the goods exit or non-exit, via an 'Exit Results to MSA of Export' (IE598). The IE598 message has the control result code of the IE518 message, and this control result code concerns all e-ADs (ARCs) contained in the respective 'Export Declaration' (IE515).

6.4.6. Export Notification (IE599)

At all cases, the Customs Office of Export notifies the declarant/ representative on the exit or non-exit of the goods via 'Export Notification' (IE599) which can be either positive (A1) or negative (B1) depending on the control result code of the 'Exit Results' (IE518) message sent by the Customs Office of Exit. The IE599 contains the declaration data (found in IE501) and the exit control result data group, where the exit control result code and the exit date (or exit stopped date) are registered. The IE599 message does not contain detailed discrepancy information.

6.5 `Exit results` message (IE518)

The 'Exit Results' message (IE518) is sent from the Office of Exit to the Office of Export to communicate the exit results and to report any discrepancies identified by the customs authorities at exit. In case the result is either 'Satisfactory' (A1) or 'Considered Satisfactory' (A2), no discrepancies reporting is allowed. On the other hand, if the result is 'Not Satisfactory' (B1) or 'Minor discrepancies'(A4), then the discrepancies shall be reported at least in one of the following data groups or at the data item 'Other things to report' located at 'Export Operation' level.

The data groups at Goods Shipment Level including the data groups of Consignment (which is a 1:1 sub data group at Goods Shipment Level in Annex B) and the data groups at Goods Item Level at which discrepancies can be reported are the following (In AES specifications, a guideline is attached to all the data groups/items that can be used to report discrepancies):

Goods Shipment

- Previous Document
- Supporting Document
- Additional Reference

Consignment

- Transport Equipment
- Seal
- Goods Reference
- Departure Transport Means
- Transport Document

Goods Item

- Commodity
- Commodity Code
- TARIC Additional Code
- Dangerous Goods
- Goods Measure
- Packaging
- Previous Document
- Supporting Document
- Transport Document
- Additional Reference

AES-P1 Discrepancy reporting – changes implemented in the system

The main difference in the 'Exit Results' message (IE518) between ECS-P2 and AES-P1 is that while in ECS-P2, both the original data and the discrepancies are reported in different iterations, in AES-P1 only the discrepancies are reported.

Example

The example below illustrates the case where the customs officers at the Customs Office of Exit identified some discrepancies between the declared and the actual data of the consignment. More specifically, the declarant/representative in the export declaration (IE515)

declared 120 kg as the 'Gross mass' of the consignment, and Identification number (plate number) of the truck is ABC-123 under the D.G. 'Departure transport means'.

During the control though, the customs officer identified that the 'Gross mass' of the consignment was 118,5 kg and the plate number was not the declared one. As a result, the customs officer declared the 'Minor discrepancies' that were identified using code 'A4' and provided the discrepancies. Tables below show how these discrepancies were registered in ECS-P2 and how they should be registered in AES-P1 in IE518 message:

Export Declaration (IE515)		
DATA GROUP	**Data Item**	**Declared value**
CONSIGNMENT	Gross mass	120
DEPARTURE TRANSPORT MEANS	Identification number	ABC-123

Figure 22 Registered gross mass and seals in IE515

Exit Results (IE518) in **ECS-P2**		
Originally Declared Data		
DATA GROUP	**Data Item**	**Declared value**
HEADER	Total gross mass	120
Discrepancy Reporting Data		
HEADER	Total gross mass	118,5
Originally Declared Data		
HEADER	Identity of means of transport at departure	ABC-123
Discrepancy Reporting Data		
HEADER	Identity of means of transport at departure	AB-987-65

Exit Results (IE518) in **AES-P1**		
DATA GROUP	**Data Item**	**Declared value**
CONSIGNMENT	Gross mass	118,5
DEPARTURE TRANSPORT MEANS	Identification number	AB-987-65

Figure 23 Registration of discrepancies in ECS-P2 and in AES

In the case of goods in excess compared to those declared, in accordance with Article 332(3) UCC IA, a new declaration must be lodged at the Customs Office of Exit that acts as the Customs Office of Export and Exit and carries out the export and exit customs formalities as regards the excess goods. For those goods recorded in the initial export declaration (i.e., part of the goods not in excess), the standard customs formalities shall take place leading to exit (or not) of the goods depending on the control result. It should be highlighted that the detailed information about the excess goods shall not be reported in the IE518 sent for the initial export declaration. Further information can be found in Chapter 6.4.2/Control result A4/case b about how the goods in excess should be reported in IE518 message. It is worth noting that in case missing goods (Article 332(2) UCC IA) or discrepancies in the nature of the goods (Article 332(4) UCC IA) are found at exit, the identified discrepancies need to be registered in IE518 along with a control result code 'B1' or 'A4'. Detailed explanation on the use of the control result codes is presented under Chapter 6.4 of this Guidance.

6.5.1. Content of IE518 in the case of EFBT

In the 'Exit Results' message (IE518), the data item 'Transit' with value '1' indicates the existence of a transit movement (external or internal transit). Additionally, the transit MRN shall also be communicated to the Customs Office of Export in IE518, and it should be reported under the D.G. 'Supporting Document'. More specifically, the key information related to the transit movement declared in the 'Exit Results' (IE518) message in the case of EFBT could be the following:

EXIT RESULTS (IE518)			
Data Group	**Data Item**	**Declared Value**	**Comments**
Export Operation	Transit	'1'	Value '1' (Yes) indicates that EFBT takes place
Goods Shipment/Supporting Document	Type	'N820', 'N821', 'N822', 'N952', 'C612'	These are the possible values for the type of the Supporting Document in the case of EFBT depending on the transit declaration type
Goods Shipment/Supporting Document	Reference number	21BE3679DF8F7F9CM9	An example of an NCTS Transit MRN

It means that depending on the declaration type code registered in NCTS, the relevant supporting document type code should be registered in the IE518 message.

From legal point of view, in the case of EFBT, the concerned transit declaration can be either an NCTS transit declaration or a transit declaration issued outside NCTS (e.g., use of electronic transport document as customs declaration in accordance with Article 233(4)(e) of the UCC). In AES, the relevant R&C, guidelines were implemented in a way that they cover both NCTS and non-NCTS transit declarations. The supporting document types mentioned in the R&C should be considered to have a generic meaning and therefore can be used also in the case of non-NCTS transit declarations, e.g., in case the electronic transport document is used as a transit declaration. The guideline used in the case of EFBT allows the registration of transit declarations with a reference number structured differently from the NCTS MRN structure, for the cases of non-NCTS transit declarations.

It should be highlighted that, both in the case of external and internal transit, the IE518 does not contain details about the discrepancies found at the exit.

In the case of EFBT, as laid down under Article 329(5) and (6) of the UCC IA, the Customs Office of Exit shall be the Customs Office of Departure of the transit operation. Therefore, the control results transmitted by the Customs Office of Departure are the control results at exit. No further information is included in IE518 regarding any possible controls that took place at the Customs Office of Exit. Discrepancies details can be found in the NCTS application at Customs Office of Departure.

In fact, the IE518 is automatically generated through the data transmitted via IE042 sent by the Customs Office of Departure. It means that the only relevant information concerning discrepancies included in the IE518 is the identification of the transit declaration and the exit control result.

More information on the use of control result codes in IE518 in the case of EFBT can be found in Chapter 6.4.3.1 (external transit) and 6.4.3.2 (internal transit) of this Guidance.

6.5.2. State of seals in IE518

This paragraph discusses the data item "State of seals" that is located under D.G. `Exit Control Results` in the "Exit Results" message (IE518).

Apart from the results of the controls under the D.G. `Exit Control Results`, there is also the D.E. 'State of seals' which is used by the customs officers to declare the condition of the seals, if there were any.

When a declarant/representative submits an export declaration (IE515), or an export declaration amendment (IE513) to the Customs Office of Export, the D.E. 'Number of seals' under D.G. `Transport Equipment` may be recorded. If any seals were recorded (i.e., 'Number of seals' has a value greater than '0'), then the customs officer at the Customs Office of Exit has to declare their condition to the Customs Office of Export in the "Exit Results" message (IE518). Technically, this is ensured with a condition enforcing that when seals have been recorded then the field 'State of seals' must be provided.

To sum up, when the exit results are communicated, the data item 'State of seals' shall be filled in to sign whether the seals are in a good state by declaring value '1' (Seals are in good state, i.e., presented and not damaged) or if the seals are not in a good state by submitting value '0' (Seals are not in good state, i.e., not presented or damaged).

<u>Example</u>

A declarant/representative declared two (2) seals in his/her export declaration (IE515) by also providing the identifiers for each one of them. In such case, since the declarant reported the existence of seals, the customs officer at the Customs Office of Exit owes to declare the state of the seals when communicating the exit results to the Customs Office of Export via IE518. The customs officer performed the controls and found that one of the seals was in good condition, but he identified that the second seal was missing.

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Below the data declared by the declarant/representative to the Customs Office of Export is presented. In addition, part of the 'Exit Results' (IE518) can be found below as well that shows how the state of the seals and the discrepancies should be reported from the Office of Exit to the Office of Export. Since the second seal is missing, only the 'Sequence number' of the missing seal is reported without any additional information.

EXPORT DECLARATION (IE515)		
Data Group	**Data Item**	**Declared Value**
TRANSPORT EQUIPMENT	Container identification number	APHU7124611
TRANSPORT EQUIPMENT	Number of seals	2
SEAL #1	Sequence number	1
SEAL #1	Identifier	G2382564
SEAL #2	Sequence number	2
SEAL #2	Identifier	G23051983
EXIT RESULTS (IE518)T RESULTS (IE518)		
Data Group	**Data Item**	**Declared Value**
EXIT CONTROL RESULT	Code	'B1' (Discrepancies)
EXIT CONTROL RESULT	State of seals	'0' (Seals are not in good state, i.e., not present or damaged)
SEAL #2	Sequence number	2
SEAL #2	Identifier	-

Figure 25 Registration of missing seals in AES

To be noted that in the example above provided the 'Transport equipment ' data group was used to identify the container (transport equipment) and the seals. However, this data group can be also used to identify the seals in case of another means of transport that is sealed.

6.6 Arrival notification (IE507), Manifest presentation (IE547) and Exit Notification (IE590)

Arrival Notification (IE507)

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According to Article 267(2) of the Code and Article 331(1) UCC IA the trader at exit shall present the goods at the Customs Office of Exit. Presentation of the goods can be performed via an `Arrival notification` **(IE507 message)** in AES. In reference to Article 331 (1)(b) UCC IA, the person presenting the goods shall indicate any discrepancies between goods released for export and goods that are presented at exit.

Regarding the `Arrival notification` (IE507), the followings are worth mentioning:

- It can be lodged by the trader (carrier) in the national AES, or it may alternatively be registered by the customs officer at the Office of Exit, when other means than the AES system were used to present the goods at exit, as set out in Article 246 UCC DA.

- According to Article 331(1) UCC IA, there is a possibility for the trader at exit to inform the Customs Office of Exit about any detected differences and any additional information (Goods measure, Packaging, Transport Equipment, Transport Document and UCR) at arrival. Data elements that concern to the goods are optional in IE507 and should be filled in if trader at exit found discrepancies compared to the goods that were released for export,

- Information about any Authorisation might be also registered if there is a need for exiting the goods at the Customs Office of Exit (see further explanation in Chapter 7.3),

- Trader at exit can inform the Customs Office of Exit whether the goods are stored prior of exit or not,

- D.G. Location of goods has double purpose. In case the goods are stored prior of exit, trader can inform the customs authorities about the location where the goods will be stored. In addition, using more than once this data group in the IE507 message, trader has the possibility to inform the customs authorities where the goods will be presented for control if this place is different from where the goods are stored.

- Trader at exit may inform the Customs Office of Exit about the 'Active border transport means' if the means of transport for crossing border have changed. This piece of information is used by the Customs Office of Exit only, and not reported back to Customs Office of Export as a discrepancy (via IE518).

Manifest Presentation (IE547)

The manifest presentation **(IE547 message)** can be lodged via electronic means after the arrival notification (IE507) in that the carrier can inform the Customs Office of Exit which goods were loaded for further transportation using the relevant manifest reference numbers.

It is worth mentioning that in the manifest presentation, the authorisation number might be also registered if there is a need for exiting the goods at the Customs Office of Exit. In addition, any discrepancies can also be indicated via IE547 compared to what was signalled in the arrival notification previously. With this possibility the trader at exit can clarify which goods were exactly loaded to the given transport means.

Exit Notification (IE590)

According to Article 332 (5) UCC IA, the carrier shall notify the exit of the goods to the Customs Office of Exit. In AES, it can be performed via an `Exit Notification` **(IE590 message).** Depending on the national implementation, 'Exit Notification' can be made available to customs authorities via existing commercial, port or transport information systems.

It shall be noted that it might also be the case that the trader at exit informs the office of exit about any detected differences and any additional information (Goods measure, Packaging and Transport Equipment) for the goods that finally exited.

Article 332(5) of the UCC IA, which determines the information that shall be provided by the carrier (trader at exit) at the office of exit in the exit notification does not refer to the communication of discrepancies.

However, AES specifications allow trader at exit to register discrepancies found in IE590 aiming to address practical business needs, i.e., to allow to report any discrepancy detected by trader at exit when loading the goods in the means of transport that will carry them out of customs territory of the Union (e.g., trader at exit realises that gross mass or shipping marks are different from what was declared). Even though the goods were already released for exit (IE525 has already been sent out when IE590 was received at office of exit), the information about discrepancies in IE590 may be important to trigger post clearance customs controls.

In fact, these discrepancies should be reported by the office of exit to the office of export in the exit results message (IE518), which might lead to the amendment of the export declaration

after release at the export side (in accordance with the national implementation, since common AES specifications does not include scenarios regarding Article 173(3) of the Code).

6.7   Rejection messages (IE556/IE557)

One of the key changes between ECS-P2 and AES-P1 is the modifications made in the messages that are sent to the declarant/representative and trader at exit by the customs authorities (i.e., Customs Office of Export, Customs Office of Exit). In ECS-P2 different messages were used by the customs offices to inform the economic operators about the rejection of a declaration they have lodged or for any request they have raised. In AES-P1, the rejection messages have been grouped based on the sender of its rejection which are the followings:

- Rejection from the Customs Office of Export (IE556)
- Rejection from the Customs Office of Exit (IE557)

The Rejection from Office of Export is used to inform the economic operators about the followings:
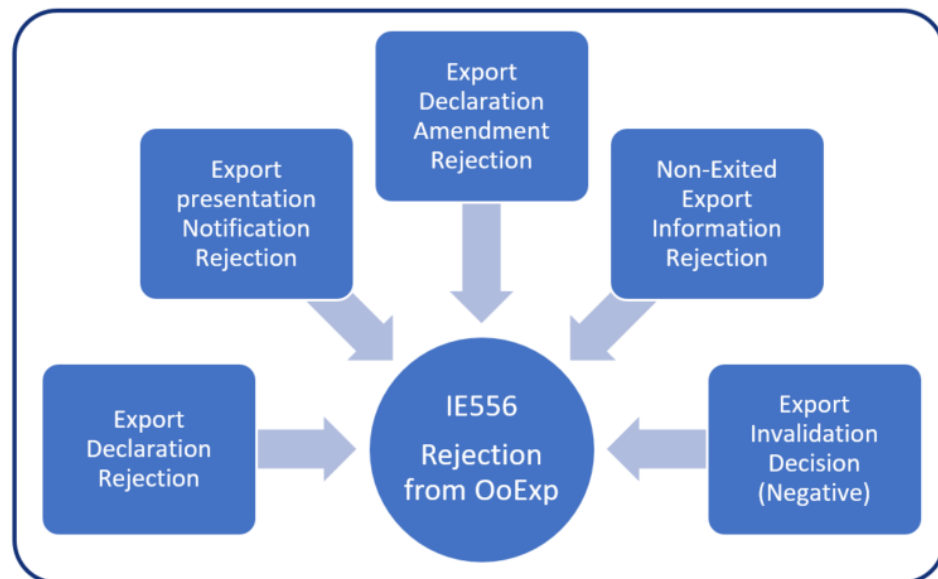
Figure 26 Rejection occurs at Office of Export

And the Rejection from Office of Exit is used to inform the economic operators about the followings:
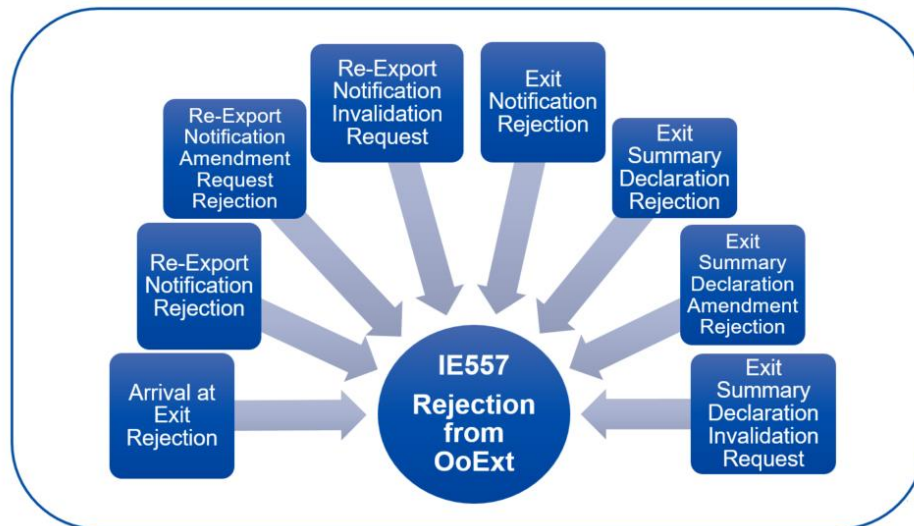
Figure 27 Rejection occurs at Office of Exit

Both rejection messages have the same structure as presented below. The key information of the rejection message is located under D.G. 'Export Operation' which contains the following:

- MRN (Master Reference Number)

- LRN (Local Reference Number)

- Business Rejection Type: Contains the type of rejection using as code the triggering message (e.g. if the rejection message refers to an 'Export Presentation Notification' the code is 511). In IE556 (Rejection from Office of Export), the code list CL560 is used, and in IE557 (Rejection from Office of Exit), the code list CL570 is used respectively.

- Rejection date and time

- Rejection code: Refers to additional rejection codes which can be handled based on the needs of each NA.

- Rejection reason: Free text that can be used by the customs officers to add more details about the rejection sent.
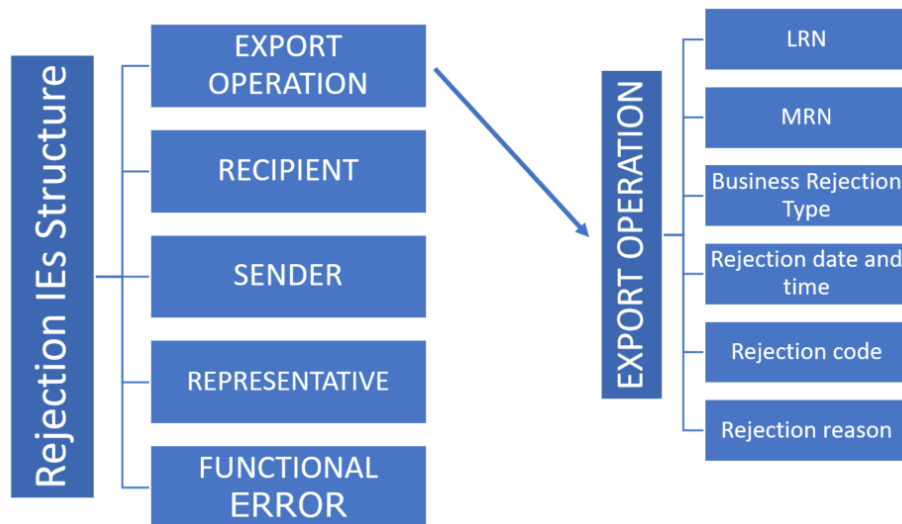
Figure 28 Structure of the rejection message

6.8 Multiple Diversion / Cross-Booking

Multiple diversion occurs when the consignment covered by one export declaration is diverted to several Customs Offices of Exit (in the same MS or in different MSs), while the cross-booking happens when after multiple diversions the consignment is diverted back to the initially declared Customs Office of Exit.

The AES introduced a new scenario aiming to deal with the situations of multiple diversions and cross-booking.

In this cases, multiple 'Declaration Request' (IE502)/'Declaration Response' (IE503) are exchanged between the one or more (actual) Customs Offices of Exit where the goods arrived and the Customs Office of Export, respectively.
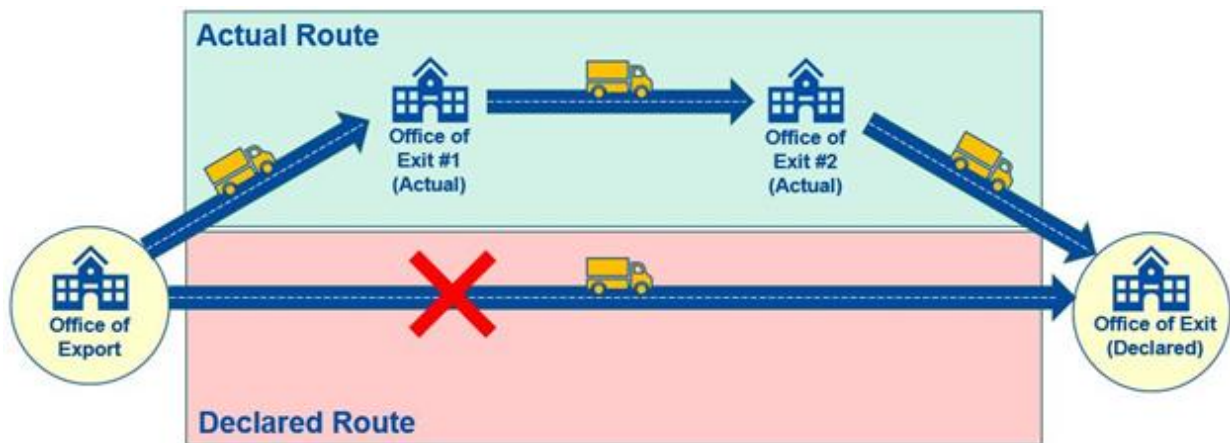
Figure 29 Multiple diversion ends up to Office of Exit Declared

In the case of cross-booking, as the "final" 'Arrival at Exit' message (IE507) is presented at the initially declared Customs Office of Exit, the "final" IE502/IE503 messages exchange is performed between the (declared) Customs Office of Exit and the Customs Office of Export.

Other cases of multiple diversion may happen where the "final" 'Arrival at Exit' message (IE507) is presented at another Customs Office of Exit. Since the goods are subsequently presented at a different customs office than the declared Customs Office of Exit, the declared/previous Customs Office of Exit will receive a 'Forwarded Arrival Advice' message (IE524) from the Customs Office of Export, as to inform that the goods have arrived elsewhere.

Example

A declarant/representative originally declared in the Export Declaration (IE515) message that the consignment will be presented in the Customs Office of Exit in **Varna, BG** in order to be exited to Ukraine.

However, for some reason, the consignment was firstly diverted to Customs Office of Exit (Actual #1) in **Ubija, SK.** Following the presentation of goods at the Customs Office of Exit (Actual #1) in Ubija, SK, via the IE507 message, the Customs Office of Exit (Actual #1) sends the 'Declaration Request Export' message (IE502) to the Customs Office of Export and receives back the 'AER Response' message (IE503) with the export declaration data.

Since the exit from Customs Office of Exit (Actual #1) in **Ubija, SK** was not feasible, the consignment was diverted again to **Beregsurány, HU** (Customs Office of Exit (Actual #2)), where the goods were presented via the IE507 message. Afterwards, the IE502/IE503

messages were exchanged between the Customs Office of Exit (Actual #2) located in **Beregsurány, HU** and the Customs Office of Export, but eventually did not exit from this Customs Office of Exit either.

Finally, the consignment was diverted to the declared Customs Office of Exit in **Varna, BG** from where the consignment exited the customs territory of the Union heading to its final destination in Ukraine. It should be noted that although the Customs Office of Exit in **Varna, BG** is the initially declared Customs Office of Exit, upon the reception of the IE507 the exchange of the IE502/IE503 messages with the Customs Office of Export is needed, since previously it had already received the IE524 message ('Forwarded Arrival Advice') informing it that the goods had arrived at another Customs Office of Exit.

Figure 30 Multiple diversion

It should be highlighted that the IE524 ('Forwarded Arrival Advice') sent by the office of export, aiming to inform the previous customs office of exit that the goods have arrived elsewhere, is only acceptable if the state of the export movement at the previous customs office of exit is 'AER created' or 'Goods presented at exit'. In any other state, the office of exit shall reject the incoming IE524 message with an IE906 ('Functional Nack').

In fact, while the goods are, for example, subject to controls in one customs office of exit, it is not expected to arrive at another customs office of exit. If so, even if the IE502-IE503 (positive)

mechanism is preceded, the IE524 will be rejected as out of sequence. After the rejection, the customs office of export shall investigate further this unforeseen circumstance (which probably refers to technical issue/fraud/erroneous situation) and contact the impacted actors out-of-the system (office of exit (declared) and office of exit (actual)) and resolve the situation.

It should be referred that in case of international diversion, a timer starts in AES at office of exit (declared) upon reception of the IE524 message. At this moment, the state of the movement is set to "Arrived Elsewhere" at the office of exit (declared), since one diversion took place. Other diversions might take place afterwards and it might happen that the goods finally return to the first Office of Exit (declared) - this corresponds to the multiple diversion scenario in AES specifications. Thus, the purpose of this timer is not to put immediately the movement into a final state at the office of exit (declared) when the IE524 is received. While the timer is pending, there is a possibility to present the goods again at the Office of Exit (declared), i.e., Office of Exit (declared) might receive an 'Arrival at Exit' (IE507) while the movement state is "Arrived Elsewhere". When the timer expires (time limit to receive arrival at exit) the status of the movement changes to `Handled elsewhere` and no other IE507 can be received.

6.9   Enquiry procedure - usage of alternative evidence

The enquiry procedure has been designed slightly differently comparing to the one in the ECS-P2 system. In order to simplify the process in the AES, two messages (IE584 and IE586) have been removed from the business flow. In AES, three types of communication are designed in the system under Enquiry procedure, as follows:

1. Customs Office of Export contacts with Customs Office of Exit (Status request/response messages - IE594-IE595)

2. Customs Office of Export contacts with declarant (sending `Request on Non-Exited Export' (IE582) message and receives back 'Information on Non-Exited Export' (IE583) message)

3. Declarant contacts with Customs Office of Export on his/her own initiative (sending `Information on Non-Exited Export' (IE583) message)

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The communication indicated under the first and second points is applied in the situations when the enquiry procedure is initiated by the Customs Office of Export as laid down in Article 335(1) of the UCC IA, i.e., when, after 90 days from the release of the goods for export, the Customs Office of Export has not been informed of the exit of the goods (the 'Exit Results' message was not received at the Customs Office of Export).

Before initiating the enquiry procedure, it is highly recommended that the Customs Office of Export uses the status request/response mechanism (IE594/IE595), in order to identify the actual status of the export declaration at the Customs Office of Exit.
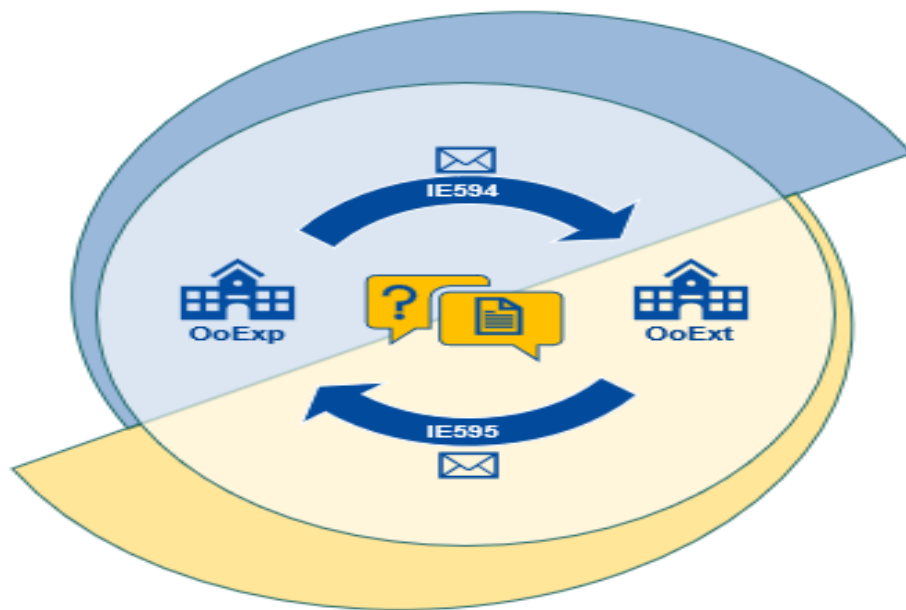
Figure 31 Status request/response

Example

An Office of Export in **Olomouc, CZ**, did not receive the exit result for the consignment (timer to Receive Exit Results (IE518) expired), thus, it requested the status of the movement from the Office of Exit in **Varna, BG** via the *"Status Request" (IE594)* message.

Subsequently, the Office of Exit in **Varna, BG**, responded to the Office of Export in **Olomouc, CZ**, informing that the movement status for the specific MRN is "Exited" via the *"Status Response" (IE595)* message and also sent the Exit Results (IE518).

Figure 32 Example about status request/response

If the status response indicates that there are no exit results at the Office of Exit, then the Office of Export can request information (IE582) regarding the exit of the goods from the declarant/representative. The declarant/representative will reply to the Office of Export by sending the IE583 message ('Information on no-exited export') then, for example, confirm the exit by alternative evidence or indicate that the goods are expected to exit the CTU on a future date or will not exit the customs territory at all.

In the IE583 message, the following information can be registered by the declarant/representative as `Enquiry information code` (CL210):

- "Will Not Exit"
- "Expected to Exit"
- "Exited-No Alternative Evidence"
- "Exited-Alternative Evidence"

Resuming the above example in case the enquiry information code registered in IE583 is "Exited-Alternative Evidence", it means that alternative evidence should be provided by the declarant/representative to the Office of Export in **Olomouc, CZ.** If the alternative evidence is considered sufficient by the Office of Export, the goods are considered to be exported and the Office of Export in **Olomouc, CZ** certifies the exit of the goods to the declarant/representative via the IE599 message ('Export Notification').

It is worth mentioning that the means to be used by the declarant/representative to provide the alternative evidence (information /documentation presented as proof of exit) to the Office of Export are determined and implemented at national level.

It should be highlighted that Article 335(4) of the UCC IA defines documents that can be provided to the Office of Export as evidence that the goods exited the CTU.

Detailed scenarios describing the customs formalities following the reception of the IE583 with the different `Enquiry information code` above referred can be found in AES specifications.

The communication indicated under the third point (declarant contacts with Customs Office of Export on his/her own initiative) is used when the declarant/representative, on his/her own initiative, sends the enquiry information to the Office of Export, as laid down in Article 335(2) of the UCC IA. In these situations, the `Enquiry information code` used in the IE583 can be "Exited-Alternative Evidence" or "Exited-No Alternative Evidence". Following the reception of the IE583, the Customs Office of Export can use the status request/response mechanism to identify the status of the export declaration at the Office of Exit and receive the missing exit results (IE518), if available. After receiving the exit result, the Office of Export changes the movement to a final state. If there is no exit result available at Office of Exit, the Office of Export examines the alternative evidence provided by the declarant/representative in the IE583 and decides if the alternative evidence is sufficient.

It is worth mentioning that the `Enquiry information code` `Exited-No Alternative Evidence` covers the case when the declarant/representative contact with the Office of Export on his/her own initiative informing the customs authority that the goods have already left the CTU but at the moment of his notification, the declarant has no alternative evidence yet in his/her hand. In such case, the business flow continues in a similar way as described above, meaning that Office of Export may use the status request/response mechanism and is waiting for the exit results (IE518). If there are no exit results available at the Office of Exit, the Office of Export sends an IE556 rejection message to the declarant.

6.10 Business statistics

The business statistics at export allow to monitor the export customs flows at EU level, useful for multiple purposes, including measuring the Customs Union Performance and risk analysis based on which the control decisions are taken.

On a monthly basis, Member States are required to provide the business statistics to the EU Commission, by retrieving the export movements processed in the AES system from their national AES. The business statistics should be compiled and sent by the National Customs Administration via the 'Sending of statistics data' (IE411) message to the CS/MIS2 central application. The IE411 message can be submitted via common CCN platform or alternatively, via Web services, Web Upload or Web Form. The CS/MIS2 Central application will perform consistency checks and will generate aggregated statistics.

It should be highlighted that the statistic types to be included in IE411 were updated compared to the statistics required in relation to the previous ECS-P2 application. In fact, new business statistic types were introduced, while others were phased out. The new business statistic types aim to enhance the reporting on existing business processes and to initiate the report on the new or updated processes in AES-P1.

The `CS/MIS2 Specifications for Business Statistics for AES-P1 and NCTS-P5` (SBS) document published in 2020 in CIRCABC under e-Customs Interest group contains the functional and technical specifications regarding the collection and processing of statistical information for export and transit that is not available automatically in the Central Applications. This document includes, namely, a detailed description of the Customs Business Statistic Types that should be provided in the IE411 (Annex B/Appendix A).

In AES, IE411 follows the same structure and logic of ECS IE411, having been enhanced with the following features:

- New data item 'Operation', allowing to indicate whether the given IE411 is being used to send the business statistics for the first time for the referenced period (in which case value 'C =Create' from CL191 should be used) or whether it rather concerns the sending of updated data (in which case value 'U =Update' from CL191 is used). It should be

According to Article 105(4) of the Commission Implementing Regulation (EU) 2023/1070 of 1 June 2023 (IRTA), in case of a temporary failure of AES, the business continuity plan determined by the Member States and the Commission shall apply.

In case of a temporary unavailability of AES, the business continuity measures described in the 'Business Continuity Plan for AES' document accepted by ECCG in November 2023 shall apply. The BCP for AES is published in CIRCABC - please refer to the link in Chapter 2 (Legal references and other documents relevant for AES/Business Documents).

The 'BCP for AES' is based on the use of a common form, the 'Business Continuity – Export Accompanying Document' (BC-EAD) and 'Business Continuity – Export Accompanying Document List of Items' (BC-EAD LoI) that should be filled in with the export declaration data, in accordance with the instructions and printing guidelines provided in the document. The BC-EAD contains the data corresponding to declaration ('D') and goods shipment ('GS') levels, whilst the BC-EAD LoI contains the data concerning goods item level, for all goods items in the declaration.

The BC-EAD and BC-EAD LoI should be used as described in the 'BCP for AES' document, depending on the AES component/system where the unavailability occurred. The forms might be provided in any electronic support or might be printed out, where needed.

In case of unavailability of the EO system at the export side or in case of unavailability of the AES application at the office of export, paper-based forms might be used to lodge new (re)export declarations or to allow the release for export of goods for which a (re)export declaration already existed in AES, but the goods had not yet been released for export when the unavailability started.

In case the unavailability of AES at the exit side, the forms might be presented at the office of exit in any electronic support. COM recommends that the Office of Export supplies to the declarant a pdf version of the (re)export declaration (in parallel with the IE529) that can be stored by the declarant and forwarded to the trader at exit if needed to address any temporary unavailability of AES application at Office of Exit.

The 'BCP for AES' is applicable in all MSs from the moment AES-P1 is fully deployed in EU.

Until AES-P1 full deployment, the Export Accompanying Document (EAD) Forms defined in the Transitional Delegated Act (TDA), Annex 9, Appendices H1, H2, I1, I2, J1 and J2 should continue to be used for BCP purposes. The EAD Forms should be filled in and printed out in accordance with the explanatory notes that can be found in TDA, Annex 9, Appendices A, C1, H1, H2, I1, I2, J1 and J2.

For MSs already operating in AES-P1 during transitional period, COM prepared a correlation table that provides guidelines on how to fill in the boxes in the EAD Form in TDA with the data of the declaration message in AES (IE515), that are in accordance with the new UCC/Annex B requirements. The correlation table is published in CIRCABC and can be accessed using the following link:

EAD FORM – Printing Guidelines for TP (export)

7 Practical guide about usage of data groups, data elements and messages

7.1 Usage of data groups at header and goods item level

In the AES specifications there are some data groups and data items that can be found both at Header level (means Export operation in IE515 (Declaration level in Annex B), Consignment in IE615 and IE570 (Master Consignment level in Annex B) and Goods shipment in IE515) and at Goods Item level. These data groups and data items can be grouped into two categories which are the following:

1. The data groups/data items that can be declared either only at Header or only at Goods Item level;
2. The data groups/data items that can be declared either at Header or at Goods Item level or at both levels at the same time.

For the first category a general principle applies across all messages, where specific technical rules are in use to verify that when information is common for all the declared Goods Items, then this information should be reported on Header level and not on Goods Item level. The data groups and the data items for which the above principle applies are presented below:

Data Groups:
1. Consignor
2. Consignee
3. Transport Charges

Data Items:
1. Nature of transaction
2. Reference number UCR
3. Country of Export
4. Country of Destination

The second category refers mainly to the document-related data groups and to the D.G. 'Additional Supply Chain Actor' which can be declared either on Header or on Goods Item level or on both levels. It should be highlighted that when a specific document is declared on header level, the information relates to the whole declaration, and it cannot be declared on item level again. These data groups are presented below:

1. Previous Document;
2. Supporting Document;
3. Additional Reference;
4. Additional Information;
5. Additional Supply Chain Actor;
6. Authorisation.

In both instances, the above data groups are optionally declared and the 'Goods Shipment' related information shall be recorded at Header level and the 'Goods Item' related information shall be recorded at the respective goods item. The rationale behind this change is that there might be specific documents that concern the entire movement, but there might also be documents that concern specific goods items.

Example

In the example presented below, the declarant would like to export two goods items where the consignor of the consignment is Joel Smith for both goods items, but the consignee is different for each goods item (AS Ltd. and DA Services respectively). Additionally, country of destination is also different for each goods item since Egypt is declared for the goods item #1 and Morocco for the goods item #2.

Consequently, the consignor details since are common for both goods items, will be declared at Header level, while the Consignee and Country of Destination details that differs between the two goods items shall be declared at Goods Item level as presented in the below table:

HEADER Level		
Data Group	Data Item	Declared Data
CONSIGNOR	Name	Joel Smith
CONSIGNEE	Name	-
GOODS SHIPMENT	Country of Destination	-
GOODS ITEM #1		
CONSIGNOR	Name	-
CONSIGNEE	Name	AS Ltd.
GOODS ITEM	Country of Destination	EG (Egypt)
GOODS ITEM #2		
CONSIGNOR	Name	-
CONSIGNEE	Name	DA Services
GOODS ITEM	Country of Destination	MA (Morocco)

Figure 33 Example about usage of data groups at header and goods item level

7.2 Document-related data groups

This chapter intends to describe the usage of each document-related data group in the `Export declaration` (IE515) message and to provide useful information on the changes that took place from ECS-P2 to AES-P1.

During the data harmonization activity in 2019-2020, it was decided that D.E. 2/1 Simplified declaration/Previous document and D.E. 2/3 Documents produced, certificates and authorisations, additional references shall be split to separate data elements taking into consideration the business and IT needs as well. Finally, the following document data groups were approved and implemented in Annex B to the UCC DA and in AES specifications accordingly.

Previous Document

D.G. 'Previous Documents' refer to the documents mentioned in the declaration concerning the previous customs procedures (CL214), e.g., in a re-export declaration following the customs warehousing procedure (requested procedure/previous procedure 3171), the customs declaration for customs warehousing (71 00) shall be registered under this data group. In case the given documents concern all goods items of the declaration, they can be

indicated in D.G. 'Previous Documents' at goods shipment level, otherwise, they should be indicated in the same data group existing at goods item level.

It is worth mentioning that the structure of the data group is different at Goods shipment and at Goods Item levels. At Goods shipment level the data group contains only the 'Type' (CL214-Previous Document Type Common) and the 'Reference number' of the document, while at Goods Item level, additional data items exist which are the following: "Goods item number", "Type of packages", "Number of packages", "Measurement unit and qualifier" and "Quantity". These data items intend to facilitate the discharge of a previous (special) procedure (e.g., resuming the above referred example - procedure/previous procedure 3171 – these data items make it more visible what were the quantities of a specific goods item declared in the re-export declaration previously submitted to the customs warehousing procedure).

It shall be highlighted that at export the usage of the D.G. Previous document has its importance in the following cases as well:

1. **AES-EMCS interface**

   If an export consignment contains goods under excise duty suspension, one or more EMCS e-AD(s) needs to be declared in the export declaration (IE515) by the economic operator at the Customs Office of Export.

   The EMCS e-AD(s) information, meaning the ARC and the UBR shall be provided in the D.G. `Previous document` at Goods item level. The 'Type' of the 'Previous document' shall be either 'C651' (AAD - Administrative Accompanying Document (EMCS)) or 'C658' (FAD - Fallback e-AD (EMCS)).

Data Group	Data Item	Actual Declared Data
PREVIOUS DOCUMENT	Type	'C651' or 'C658'
PREVIOUS DOCUMENT	Reference number	The Administrative Reference Code (ARC) shall be recorded in this field.
PREVIOUS DOCUMENT	Goods item number	The Unique Body Reference (UBR) shall be recorded in this field.

Figure 34 Registration of excise movement under previous document

2. **Simplified and supplementary declaration**

In the case of supplementary declaration, a common link is necessary between the simplified and the concerned supplementary declaration. This link is the MRN number of the simplified declaration that can be registered as a Previous document (as document type code `NMRN`) in the supplementary declaration.

3. **Discharge of non-Union goods in temporary storage or in free zone with re-export notification or exit summary declaration**

Non-Union goods in temporary storage or in free-zone can be discharged either by a re-export notification (IE570) or by an exit summary declaration (IE615) depending on whether the transhipment of the non-Union goods from temporary storage or free-zone happens before or after 14 days.

Transhipment before 14 days

- According to Article 274 (1) UCC, a re-export notification (IE570) shall be lodged, where non-Union goods referred to Article 270 (3)(b) and (c) UCC are taken out of the CTU.

- In addition, in accordance with Article 245 (2)(e)(i) and (ii) UCC DA, the transhipment had to be undertaken within 14 days.

- In Article 274 (3) UCC is stated that the re-export notification shall contain the particulars necessary to discharge the end of the temporary storage or the free-zone procedure.

Transhipment after 14 days

- According to Article 270 (3)(b) and (c) UCC, the Re-export declaration is not applicable to non-Union goods directly re-exported from temporary storage or free zone.

- As per Article 271 (1) UCC, where goods are to be taken out of the customs territory of the Union and a customs declaration or a re-export declaration is not lodged as pre-departure declaration, an exit summary declaration shall be lodged at the Customs Office of Exit.

- When the conditions laid down in Article 245 (2)(e)(i), (ii) and (iii) UCC DA are fulfilled (namely, as defined in point (i), the transhipment is undertaken within 14 days), the lodgement of an EXS is waived.

In a nutshell, in order non-Union goods in temporary storage or the free zone to be re-exported, an EXS should be submitted, unless the conditions laid down in Article 245 (2)(e) (i) (ii) and (iii) UCC DA are fulfilled (in practice, most of the cases), in which cases a re-export notification should be submitted, as the EXS is waived. In the re-export notification (IE570) and in the exit summary declaration (IE615), D.G. 'Previous document' should be used at goods item level (SI) to discharge the temporary storage or free zone because it contains the necessary information for the discharge.

It is worth mentioning that according to the Annex B of the UCC DA, the necessary data elements for the discharging activity are missing currently from Column A1/A2 (exit summary declaration). The introduction of the new data elements in the legislation was agreed with the MSs during the Change Management of Annex B (exercise 2021-2023) and should be reflected in the system specifications in the dates lay down in the legislation amending Annex B to the UCC DA/IA, expected to be published in 2024.

4. Export followed by transit

In the case of Export Followed by Transit, the importance of the D.G. 'Previous document' does not concern primarily to the AES rather to the NCTS.
It is worth mentioning that the common link between AES and NCTS is the export MRN number that shall be registered as Previous document (as document type code `N830`) in the customs declaration submitted in the NCTS at House Consignment Level.

Supporting Document

The supporting document required for the application of the provisions governing the customs procedure for which the goods are declared shall be provided to the customs authorities where Union legislation requires or where necessary for customs controls. These documents should be registered in the customs declaration under D.G. 'Supporting Document' and the related codes are in CL213 (Supporting Document Type).

According to Article 163 (3) UCC, in some specific cases the economic operators are allowed to draw up the supporting documents referred to in the customs declaration as follows.

Example

Value of goods for customs purposes – customs authorities may accept a 'value declaration' issued by the exporter or other involved actor in the situations when the goods to be exported were not sold (e.g., gifts; commercial samples; samples to be subjected to analysis; etc.). Proof of Origin:

Approved Exporters established in the CTU can issue proof of origin in the form of an invoice declaration or an origin declaration, as per Article 67 of the UCC IA.

In the context of the GSP (Generalised Systems of Preferences), any exporter operating in a beneficiary country can issue invoice declarations for originating products whose total value does not exceed 6000 EUR, as per Article 75 of the UCC IA.

Similarly to D.G. 'Previous Document', the D.G. 'Supporting Document' also has different structure at Goods shipment and at Goods Item levels. The additional data items concern the writing-off of the goods declared in the declaration concerned, in relation to export licenses and certificates. The writing-off data elements are applicable only at goods item level similarly to D.G. 'Previous Document'. Such details shall include the reference to the authority issuing the license or certificate concerned ('Issuing authority name'), the period of validity of the license or certificate concerned ('Validity date'), the writing-off amount or quantity and the respective measurement unit ('Measurement unit and qualified', 'Quantity', 'Currency', 'Amount').

Transport Document

D.G. 'Transport Document' should be used to register documents concerning the agreements on the transport of goods into or out of the customs territory of the Union. It includes the relevant codes (CL754 – Transport Document Type) for the type of transport document, followed by the identification number of the document concerned.

Until the end of transitional period for AES, the information concerning this data group might be registered at goods shipment/consignment level and/or at goods item level. From the end of transitional period, the transport document shall be registered at goods shipment/consignment level only.

Additional Reference

Under D.G. 'Additional Reference', the declarant can register all the TARIC document type codes (CL380 – Additional Reference) starting with letter `Y` that cover no physical certificates and documents. The structure of this D.G. is the same at Goods Shipment/Consignment and Goods Item level.

In the following table the mapping of the document-related data groups between AES-P1 and ECS-P2 is presented:

AES P1	ECS P2
Previous Document	Previous Administrative References
Supporting Document	Produced Documents/Certificates
Transport Document	Produced Documents/Certificates
Additional Reference	Produced Documents/Certificates

Figure 35 Document-related data groups – mapping between ECS-P2 and AES-P1

7.3 Authorisation and Supporting documents

According to Annex B of the UCC DA, under D.G. 'Authorisation' only authorisations of Annex A of the UCC DA can be used. The usage of a separate data group can make easier the validation of the authorisation that should be the first step when a declaration is lodged. All other authorisations, permits, certificates and other types of documents shall be registered under D.G. 'Supporting documents'.

In AES, there are differences between the D.G. 'Authorisation' used at Export operation and goods item level as follows:

- In the case of binding information (BOI and BTI), authorisations can be registered either at header level (if they concern to all goods items declared) or at item level (if they concern to a specific good item of the declaration only). In such case, the data sub-elements 'Type' and 'Holder of the authorisation' shall be provided as well.

- Otherwise, export-related `Annex A` authorisations (e.g., CCL, SDE etc.) shall be registered at header level only. Export-related authorisations means all the authorisations concerning both to requested and previous procedure. In this case, the data sub-element 'Type' shall be provided as well.

D.G. 'Authorisation' is not included in the common domain messages, means that this information is not sent to Customs Office of Exit or to PCO in the case of CCE. The reason is that, primarily, validation of authorisations is carried out by the Office of Export/SCO. Authorisation information is not sent to Customs Office of Exit in IE501, but if at exit point authorization is needed to be lodged because it is relevant from exit point of view, trader has the possibility to provide this information in the `Arrival at exit` (IE507) message as this data group is optional in IE507. This D.G. was implemented in a very relaxed way in IE507, as a nice to have, as to address the possible need for the customs office of exit to access very specific national authorisations, licenses, requirements etc. that were not submitted in the declaration. In IE507, D.G. 'Authorisation' does not have a direct link to Annex A authorisations, that is why, no concrete code list can be found in the given data group in IE507. In addition, supporting documents are forwarded to the Customs Office of Exit in IE501.

7.4   Identification of the actors

In AES export procedure, there are three main actors as

- Exporter
- Declarant
- Representative

In addition, Consignor and Consignee information also might be registered, but these data elements are optional in the export declaration. In the case of combined declaration, when customs declaration contains Security and Safety particulars, the Carrier also shall be added to the declaration data.

It shall be highlighted that the Identification number of the **Exporter** is always required in the AES. The person qualified to be the Exporter in the meaning of Article 1(19) of the UCC DA

should always be able to being identified and the D.E. 13 01 017 000 (Identification number) should be used for that purpose, meaning that:

- In the case of economic operators, one of the ID numbers (EORI or TCUIN or ad-hoc number) shall exist and can be registered in D.E. 13 01 017 000 (Identification number),
- In the case of private persons, there should be an identification number (e.g., number of the identification card) that exists, and it should be registered in D.E. 13 01 017 000 (Identification number). MSs can determine what they can accept at national level.

In order to follow Annex B requirements, a condition was implemented in AES saying that if the exporter`s ID is present and is resolvable by the national application, the name and address shall not be used. Otherwise, the name and address are mandatory to be filled in. In other words, if the registered identification number of private persons cannot be validated by the national application, the name and address shall be registered. Similar approach and condition are used in the case of the **Declarant.**

It shall be also emphasized that when the export declaration data are sent from the Office of Export to the Office of Exit (IE501 message), the D.E. 13 01 017 000 (identification number) is optional. So, it can be even empty as well in the AER message (IE501). The reason of this flexibility in the IE501 message is that for the exporter only a valid EORI or ad hoc number shall be used. In case of EORI number, the name and address should be extracted from the national or central EORI databases. In case an ad hoc number is used, then the OoExt cannot identify the exporter based on this ad hoc number, thus Name and Address are always needed in case of common domain messages.

Regarding the **Representative** it shall be noted that only the Identification number and status shall be registered in the export declaration considering that the representative shall always possess an EORI number and during the cross-check of the EORI number the name and address information is available in the EORI database. Similar approach is used in the case of the **Carrier.**

According to the Annex B, it is also possible to fill in `**Contact person**` information next to each actor. Adding this information is optional and the given person is not affected by any legal consequences in the case of infringement. The main aim of this information is to ensure a

better cooperation and communication between the customs authority and the person involved into the given customs procedure.

7.5   Declarant and Representative

The exporter may decide to appoint a customs representative for the purposes of completion of the customs formalities defined in the UCC legislation. In accordance with Article 18 UCC, the exporter may be represented either by an indirect representative or by a direct representative.

It should be highlighted that there are specific cases where the use of indirect representation is not allowed, for legal reasons[4]. For illustration purposes, the following cases were identified as regards (re)export declarations:

- (Re)export declaration using UCC simplifications - such as simplified declaration or CCE: in these cases, the declarant shall be the holder of the Annex A Authorisation for the use of the given simplification. In practice, it means that, if a representative is used, it has to be a direct representative (in which case the declarant is the exporter, who holds the Annex A Authorisation) or, it might be an indirect representative (who is the declarant) only if the given person holds the Annex A Authorisation. Thus, the person is whose name the declaration is lodged must be the holder of the authorisation.

- (Re)export declaration for special procedures - only a direct representative can be used. Indirect Representation is not possible, since the holder of the special procedure has to be the holder of the authorisation, which is not the case with indirect representation.

In AES, in the cases when the exporter decides to complete the customs formalities without the intervention of a customs representative, the D.G. 'Declarant' should be filled in with the exporter´s data and the D.G 'Representative' will be empty, since no representative was appointed by the exporter.

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[4] More detailed information on Commission position concerning customs representation in the context of simplifications and of certain special procedures can be found in the Information Document on the 'Customs representation in the context of simplifications and of certain special procedures', CEG-GEN, 19th June 2017.

In the case of indirect representation, the representative acts in his own name (and on behalf of the exporter) and therefore the D.G. 'Declarant' should be filled in with the indirect representative´s data. In accordance with the instructions provided in the Annex B of the UCC DA for filling in the different D.G./D.I., the D.G 'Representative' is required if different from D.G. 'Declarant'. Therefore, in this case, D.G 'Representative' might be empty (in fact, the indication of the indirect representative here would be only a repetition of the data already provided in D.G. 'Declarant').

In the case of direct representation, the representative acts in the name of the exporter (and on his behalf) and therefore the declarant is the exporter itself. Consequently, the D.G. 'Declarant' should be filled in with the exporter´s data. In accordance with the instructions provided in the Annex B of the UCC DA for filling in the different D.G./D.I., the D.G. 'Representative' is different from D.G. 'Declarant' and thus should be provided.

In case the exporter appoints an indirect representative (acting on his own name and on behalf of the exporter), who, in its turn, decides to appoint a direct representative (acting in the name and on behalf of the indirect representative), the three data groups 'Exporter', 'Declarant' and 'Representative' shall be filled in with different actors.

In practice, the following cases might be identified:

1. No Representation
   - Only one actor exists in the export declaration (Exporter)
   - Exporter is equal with the Declarant, meaning that D.G. Exporter and D.G. Declarant are filled in with the same EORI in IE515,
   - D.G. Representative is not to be used in IE515.

2. Indirect Representation
   - Two actors are involved in the export procedure (Exporter and Indirect Representative),
   - Exporter is different from the Declarant, meaning that D.G. Exporter and D.G. Declarant are filled in with the different EORIs in IE515 (the D.G. Declarant is filled in with the EORI of the indirect representative of the exporter)

- D.G. Representative is not mandatory to be used in IE515 (see D.E. 1306 000 000 definition in UCC DA Annex B). If filled in, the data of the indirect representative should be registered. The status of the Representative is '3' (indirect).

3. Direct Representation

- Two actors are involved in the export procedure (Exporter and Direct Representative),
- Exporter is equal with the Declarant, meaning that D.G. Exporter and D.G. Declarant are filled in with the exporter`s EORI in IE515,
- D.G. Representative is filled in with the direct representative`s EORI and the status is '2' (direct)

4. Indirect Representative with a Direct Representative

- Three actors are involved in the export procedure (Exporter, Indirect Representative and Direct Representative),
- Exporter uses an Indirect Representative (e.g., the Holder of a Special Procedure), who, it its turn, appoints a Direct Representative
- Exporter is registered under D.G. Exporter
- Indirect Representative is registered under D.G. Declarant
- D.G. Representative is filled in with the direct representative of the declarant (indirect representative of the exporter), with status is '2' (direct)

7.6   Transport equipment

In AES, a new concept was designed in the IE515 message under D.G. 'Transport Equipment' in order to cover all possible cases that may occur in relation to combination of the containers, seals and relevant goods items e.g.:

- Container not sealed / Container sealed / Container sealed by more seals
- Goods sealed "in a box" (trailer in road traffic) = non-containerised
- Several goods in 1 container
- 1 type of goods (1 goods item) in more containers

Using the structure of the D.G. Transport Equipment that contains the D.G. Seals and D.G. Goods reference as well, declarant can register correctly

- if goods are sealed or not in general,

- in which container the goods are (if containerised)

- which seals are at which container (if a container is sealed)

Example

Let's assume an IE515 with 9 goods items where 4 are containerised (but not sealed), 3 are not containerised but sealed (i.e., in wooden box with seals attached) and the rest 2 are neither containerised nor sealed.

When container(s) is used (i.e., container indicator = 1) at least one container ID must be recorded. This means that for the example above, in the first iteration of D.G. 'Transport Equipment' the container ID shall be recorded along with the 4 goods items under D.G. 'Goods reference'. As for the 3 goods items, the trader can optionally record the seals used along with the 3 goods items under D.G. 'Goods Reference'. Finally, the last 2 goods items are simply out of scope of the D.G. 'Transport Equipment'.

Further examples can be found in Annex B of this document.

In the case of pre-lodged declaration, registration of the Transport equipment is not mandatory. But then, in the presentation notification (IE511) this information shall be provided to customs. However, if the pre-lodged declaration (IE515) still contained the D.G. Transport equipment, this information can be overwritten by the information provided in the presentation notification (IE511) as the declarant might not know the exact transport equipment before the goods are presented.

7.7 Transport means at departure and at the border

In export declaration, declarant can register the transport means at departure and at the border taking into consideration the requirements of Annex B of UCC DA. The following data groups and data elements are available to provide information to the customs authority:

- D.E. Mode of transport at the border
- D.E. Inland mode of transport

- D.G. Departure transport means

- D.G. Active border transport means

In AES, these D.G.s/D.E.s were made 'dependent' (D) with rules and conditions instructing when the concerned information shall be or should not be filled in, as per the UCC/Annex B requirements. It should be highlighted that the given rules and conditions in AES are in line with the upcoming UCC DA/IA Annex B amendments, expected to be published in 2024.

It is worth mentioning that there is a link between
- D.E. Mode of transport at the border and D.G. Active border transport means

- D.E. Inland mode of transport and D.G. Departure transport means

After the goods were released for export, the Office of Export sends all the information (including all the transport means) to the Office of Exit in the AER message (IE501). Then, the Office of Exit has the possibility to send back information to the Office of Export in the IE518 message if any discrepancies were found during the control of the consignment regarding only the D.G. Departure transport means.

It shall be highlighted that there is a "misalignment" concerning the D.G. 'Active border transport means' found in IE507 message comparing with IE518. The reason of this difference is that based on Member States proposal, D.G. 'Active Border Transport Means' was introduced in IE507 on a "nice to have" basis. Thus, as per the current specifications, if the trader informs the Office of Exit (via IE507) that the means of transport for crossing border have changed, this piece of information is used by the Office of Exit only, and not reported back to Office of Export as a discrepancy (via IE518).

In case of customs declarations lodged prior to the presentation of the goods in accordance with Article 171 of the Code, the information provided by declarant for D.E. 'Departure Transport Means' in IE515 message can be overwritten by the information provided in the presentation notification (IE511), as the declarant might not know the correct transport means at departure before the goods are presented.

7.8 Internal currency unit and Statistical value

D.E. 'Internal currency unit' can be found on header level as optional data element. Euro-Zone countries might register EUR, meanwhile the non–Euro zone countries should register their own national currency as 'Internal currency unit'.

In the case of declarations are made in a Member State which, during the transitional period for the introduction of the EUR, gives the opportunity to economic operators to opt for the use of the Euro unit for the establishment of their customs declarations, they must include in this field an indicator of the currency unit, national unit or Euro unit, used.

Example

If Poland allows for Eos to use EUR in parallel with PL Zloty during the transition period from PL Zloty to EUR, then the respective EO has the possibility to use EUR in the customs declaration registering `EUR` as `Internal currency unit` at header level. In this way, the statistical values of all exported items will be considered as expressed in EUR. If there is no value in D.E. `Internal currency unit`, then PL Zloty is assumed to be used.

In the case of CCE, PCO is responsible for providing statistics to its National Statistical Authority using its own national currency (national legislation of each Member State determines in which currency customs authorities must send data to NSA). The main concept – similarly to CCI approach – is that the information exchange concerning the statistical value always happens in EUR between SCO and PCO. It means that when a customs declaration is lodged in SCO´s internal currency unit, SCO sends the information in EUR to PCO (common domain exchanges always in EUR) and PCO will convert it in its own national currency – if it is necessary, using the national applicable exchange rate.

If national currency of SCO country is other than EUR (e.g., NA-PL), the Polish SCO needs to convert PLN (PL Zloty) to EUR and then SCO sends the statistical value in EUR to PCO.

7.9 Risk assessment and risk analysis identification

According to Article 263 UCC, a pre-departure declaration shall be lodged when the goods are to be taken out of the customs territory of the Union. According to Article 263(3) of the UCC, the form of the pre-departure declaration can be a customs declaration, a re-export

declaration or an Exit Summary Declaration. In addition, Article 264 UCC determines that the customs office to which the pre-departure declaration was lodged shall carry out the risk analysis, primarily for Security and Safety purposes.

In general, the risk analysis shall be performed by the Office of Export (act as SCO in CCE) and by the Office of Exit. In case of CCE, the risk analysis shall be performed also by the Presentation Customs Office. There are two types of common risk analysis: fiscals or `Security and Safety`.

In case of an Exit Summary Declaration, the Office of Exit shall carry out the S&S risk analysis (according to Article 264 UCC).

If a combined declaration (export declaration complemented with security and safety data) is submitted at the Office of Export, the risk analysis (S&S and fiscal) is carried out after acceptance of the customs declaration at that customs office. The requirement to execute the S&S risk analysis at Office of Export is covered by Article 264 UCC as the Security and Safety information was lodged at the Office of Export (in a form of a combined declaration). Then, after the release of the goods for export, the AER (IE501 message) is sent with the risk analysis information (S&S and/or fiscals) to the Office of Exit. The purpose of the risk analysis data that are transmitted from the Office of Export to the Office of Exit is to ensure that the Customs Office of Exit is aware of all the risk related issues in terms of the given export consignment.

If there is any risk match (S&S and/or fiscals), the Office of Export shall send this information to the Office of Exit using the 'Risk Analysis Identification/ code' data item in IE501 message. The given code can be 'R' (= 'Common risk identified') or 'X' (= 'National risk identified') or 'Y' (= 'Combined risk identified (national & common').

- If the value is `R` (common risk identified), with other words there is a S&S risk match, the Office of Export shall register the relevant information in the D.E. 'Risk analysis result/Code`. The common 5-digits-long[5] risk result codes where the last digit is `E`

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[5] Based on the IE501/IE540 message structure and format requirements, the D.E. 'Code' found under D.G. 'Risk Analysis Result' should contain up to 17 characters (an..17). Currently the S&S risk result codes have only up to 5-characters-long format that might be extended in the future according to the information shared by DG TAXUD Risk Unit. This is the reason to ensure up to 17 characters for the S&S risk codes in the messages.

(means (additional) controls would need to be carried out at the office of exit) shall be forwarded to the Office of Exit.

- If the value is `X` (national risk identified) the Office of Export shall register the relevant information in the D.E. 'Risk analysis result / Risk area code`.
- In case of code `Y` (combined risk), both D.E. `Code` and `Risk area code` shall be filled in.

After receiving the IE501 message, the Office of Exit performs risk analysis and decides whether customs control is needed. There is no concrete requirement in the UCC legislation that makes it mandatory for the Office of Exit to carry out again the Security and Safety risk analysis, but it also does not exclude the possibility to do it if the Office of Exit found it necessary. The more information the customs officer has at exit side, the better decision it can take regarding control of the goods.

Otherwise, according to Article 46 UCC, customs control (independently whether it happens at export or at exit side) shall be based on risk analysis. Depending on the results of the risk analysis, the customs officer can decide which are the necessary measures that should be taken.

In AES, a new structure of data group was implemented in the IE501 message that could cover both types of risk analysis separately or in combination with each other. It is worth mentioning that in the re-designed structure, a given risk match could have a direct link to the relevant declaration goods item number as well. The D.I. `Risk analysis Identification Code` (CL 107) determines the content of the whole data group, meaning that which sub-data element shall be filled in depending on the type of the risk analysis.

The following table summarizes the possible combinations of the risk information in the message:

CL107 Data Element	Risk identified (Code R)	National risk identified (Code X)	Combined risk identified (Code Y)
D.E. Code This D.E. concerns to Security and Safety risk matches Relevant codes are generated and send by the Risk Management System	Mandatory to fill in	Not used	Mandatory to fill in

D.E. Risk Area Code This D.E. concerns to national risk matches Relevant codes can be found in CL740	Optional to fill in	Mandatory to fill in	Mandatory to fill in

It shall be highlighted that in the case of Code `N` (No risk identified) and Code `Z` (No risk analysis performed), the above-mentioned data elements shall not be filled in.

Examples of the possible combinations of risk analysis results under D.G. 'Risk analysis identification' can be found in Annex C of this document.

7.10 Location of goods

During the data harmonisation activity, the content of the D.G. Location of goods was slightly changed in Annex B of UCC DA. In the export declaration, at least one type of location shall be registered, and it is not necessary to fill in all the sub-data elements.

According to Article 172 UCC, a customs declaration shall be accepted provided that the goods have been also presented. Meanwhile, it is worth mentioning that according to Article 171 UCC, the declarant has also the possibility to lodge a customs declaration prior to the presentation of the goods. That is why the D.G. Location of goods depends on D.E. Declaration type in the declaration message (IE515).

In the case of pre-lodged declaration, registration of the location of goods is not mandatory. But then, in the presentation notification (IE511) this information shall be provided to customs. However, if the pre-lodged declaration (IE515) still contained the D.G. Location of goods, this information can be overwritten by the information provided in the presentation notification (IE511) as the declarant might not know the exact location of the goods before the goods are presented.

It shall be highlighted that the cardinality of the data group in export declaration (IE515) and in Arrival at exit (IE507) messages is different. While in IE515 the cardinality is 1x (one time) as to allow the registration of the location where the goods are presented to customs at Customs Office of Export, in IE507 message, the cardinality is 9x (nine times) as it might happen that the location regarding the storage of the goods prior to their exit (if it is the case)

and the location where the goods are presented at exit are different. In such cases, the trader at exit can inform the customs authority (Customs Office of Exit) about all the details.

7.11 Warehouse

According to Annex B of the UCC DA, D.E. 'Warehouse' is required in case of customs declarations of Column B3 (requested customs procedures 76 or 77) and is optional for the Member States in case of customs declarations of Columns B1, B3 and B4. If MSs decide to require this information, it shall be provided only if the requested customs procedure (for (re)export) will discharge a customs warehouse procedure.

Regarding the use of D.G. 'Warehouse' in the case of CCE, the followings should be considered.

During the consultation procedure of CCL Authorisation, the customs authorities involved can discuss and agree that a customs warehouse procedure has a link to the given CCL Authorisation. This information is registered in the given CCL Authorisation in CDS, under D.E. 7/2 Type of customs procedures (Annex A of the UCC IA).

The identification of the concerned warehouse should be provided in the Annex A Authorisation for customs warehouse, which shall be provided in case of customs declarations for Column B3 (where the customs warehouse is the requested procedure) and may be provided in case of customs declarations for Columns B1, B2 and B4 (where the customs warehouse is the previous procedure).

The customs offices involved in a CCL authorisation should agree during the consultation procedure if there is a need to fill in D.E. 'Warehouse' in case of customs declarations of Columns B1, B2 and B4 (depending on both SCO and PCO national requirements as regards this D.E., which is optional for MSs as above referred). In case this information shall be provided, an agreement should exist on whether and how should SCO validate this data when the warehouse is in the PCO MS.

7.12 Region of dispatch (ex. Region of origin)

In general, the D.G. 'Origin' is optional in all cases, except when agricultural products are transported. In such cases, providing origin information is mandatory.

According to the UCC DA, the D.E. 'Region of dispatch' (ex. 'Region of origin') existing under D.G. 'Origin' is a `B` data element in export. It means that it is up to the Member States whether this D.E. is mandatory or optional in the IE515 (export declaration) message at national level. In some Member States, registration of the D.E. 'Region of dispatch' is required together with D.E. 'Country of origin'.

Despite of the national requirements concerning the D.E. 'Region of dispatch', in the common domain message exchanges under CCE (e.g., in IE540), this data element can only be optional. In order to draw the attention for the usage of this data element via common domain, in AES a guideline was added to the data element saying that national provisions of the MS where the PCO is located must be respected when filling in the data. The PCO national requirements in relation to D.E. Region of dispatch should be agreed during the consultation procedure before issuing the CCL authorisation.

7.13 Customs Office of Exit

In export, there are differences between Customs Office of Exit (declared) and Customs Office of Exit (actual). The first Customs Office of Exit is the one that was declared in the customs declaration, while the latter one is that Customs Office of Exit where the goods were really presented. These expressions have importance in the case of diversion independently from the mode of transport.

In AES, two code lists are used in different messages to identify the customs office of exit , as follows:

- CL194 (Customs Office of Exit), that contains the offices with EXT (Exit) and EIN (Exit Inland) role as well (might have EXP – Export role, too). The role EIN is linked to the EFBT scenarios, where the customs office of exit might be an inland office (office of departure of the transit procedure), following the legal provisions for determination of the customs office of exit in Article 329(5) and (6) of the UCC IA.

This code list is used in several AES messages in ED, ND, and CD (e.g., IE515; IE513; IE536; IE501; IE507; IE518) to enable the declaration of customs offices with the EIN role (and without EXT role) in the cases of EFBT.[6]

- CL294 (Customs Office of Exit Declared), that is a subset of CL194 and contains the offices with EXT (Exit) role only (i.e., without EIN role, however, might have EXP – Export role, too).
  This CL is used in the AES messages linked with the Exit Summary Declaration (EXS) and Re-Export Notification (REN) processes, as for those cases the EFBT business scenarios do not apply, and the office of exit is located at the EU border (exit point from the CTU).

7.14 Type of packages and shipping marks

The structure of the D.G. `Packaging' in AES-P1 has minor changes in comparison to the relevant data group in ECS-P2 (PACKAGES). The key difference is that in AES-P1 the `Number of pieces` information is no longer used. The information regarding the packaging is declared per goods item.

The 'Type of packages' data item existing under D.G. `Packaging' refers to the smallest external packaging unit in accordance with UNECE recommendation 21. The cardinality of the data group (99x) allows the declarant to declare several types of packages if the goods are packaged in such way.

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[6] Until 11/02/2025, CL294 might still be used by MSs in AES messages IE513, IE515, IE529, IE536, IE501, IE533, IE540 and IE543, in accordance with the previous version of AES specifications. From that date, in accordance with the updated version of specifications, CL194 must be used in the referred AES messages in all MSs. Until this change is implemented in the national AES systems, in case of EFBT, if the office of exit has the EIN role (but no EXT role), the real office of exit cannot be declared in IE515/IE501 and the movement shall be diverted at exit (IE502-IE503) in order to be able to register the (actual) customs office of exit (inland office).

Regarding the 'Number of packages' (under D.G. `Packaging'), if two or more different goods items are packaged together, then the actual number of these packages is entered only on one goods item and for the other goods item, the number of packages shall be zero ('0'). In such cases the declared 'Shipping marks' (under D.G. `Packaging') for the goods items packaged together must be identical.

<u>Example</u>

A declarant/representative would like to declare for export three goods items:

1. Mobile phones;
2. Earphones;
3. Mobile cases.

The first two goods items (Mobile phones and Earphones) will be packaged together in five (5) cartons, while the "Mobile cases" will be packaged alone in four (4) plastic boxes. Therefore, the declarant will have to declare the packaging details per goods item as following:

GOODS ITEM #1: Mobile phones
PACKAGING #1:
Type of packages: CT (Carton)
Number of packages: 5
Shipping marks: AB123456789

GOODS ITEM #2: Earphones
Type of packages: CT (Carton)
Number of packages: 0
Shipping marks: AB123456789

GOODS ITEM #3: Mobile cases
PACKAGING #2:
Type of packages: 4H (Box, plastic)
Number of packages: 4
Shipping marks: XY987654321

Since the first two goods items are packaged together in the same cartons, the number of packages will be declared either to the first goods item or to the second goods item. In this specific example, the number of packages is declared only to the first goods item and for the second goods item, the declared number of packages must be zero ('0'). As a pre-requisite the shipping marks of common packages that contain the two goods items must be the same (AB123456789).

I/N	Goods Item	Type of packages	Number of packages	Shipping marks
1	Mobile phones	CT (Carton)	5	AB123456789
2	Headphones	CT (Carton)	0	AB123456789
3	Mobile cases	4H (Box, plastic)	4	XY987654321

Figure 36 Example about registration of packages

7.15 Country of Destination

7.15.1. Aircraft and ship supplies

The definition of aircraft and ship supplies covers the goods for incorporation in vessels or in aircrafts, which are necessary for the operation of the machines or other equipment on-board (e.g. spare parts for repair and maintenance) and the foodstuffs or other items consumed or sold on board.

The aircraft and ship supplies are exempted from the obligation to lodge an Exit Summary Declaration, as laid down in Article 245(1)(o) UCC DA, independently of their customs status as Union or non-Union goods.

As regards the Union goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required, the customs legislation determines that, although they shall not be placed under the export procedure (Article 269(2c) UCC), the formalities concerning the export customs declarations shall apply (Article 269(3) UCC).

The non-Union goods delivered as aircraft or ship supplies shall be subjected to the general rules on re-export, including the submission of a re-export declaration, as laid down in Article 270 UCC. The exceptions are the situations for which a re-export notification can be lodged at the Customs Office of Exit, as defined in Article 274 in conjunction with Article 270(3)(b) and (c) UCC.

Detailed information on the legal framework and customs procedures applicable to the aircraft and ship supplies can be found in the Export and Exit Guidance Document.

Considering the above referred legal provisions, an export or re-export declaration need to be lodged in AES with respect to the Union or non-Union goods intended to be delivered on board as aircraft or ship supplies.

In AES, an export or re-export declaration that relates to aircraft and ship supplies should be identified with the additional procedure code F61 (Victualing and bunkering) under the D.E. 'Additional procedure' (11 10 000 000).

As regards the 'Declaration type' D.E. (11 01 000 000), currently, both codes 'CO' and 'EX' can be used for aircraft and ship supplies. The code 'CO' is used in the context of export declarations, for Union goods that do not leave the CTU (e.g., in the context of trade with special fiscal territories). The code 'EX' is used for goods (independently of their customs status) that leave the customs territory of the Union.

With respect to D.E. 'Country of destination' (16 03 000 000), it is important to highlight that currently, the European legislation on the nomenclature of countries and territories for the European statistics on international trade in goods (Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020, Annex I – Miscellaneous) contains the so-called 'Q Codes'. These Codes can be used instead of a reference to a specific country of destination in case the export or re-export customs declaration refers to goods to be delivered as aircraft or ship supplies.

In fact, the country of destination of the aircraft or vessel is not relevant for the application of the legal provisions concerning the VAT and/or excise refunds/exemptions for ship and aircraft supplies.

Different 'Q Codes' are defined as to allow for the identification of the nature of the trade flows, not only for the purpose of deliveries to vessels and aircraft, but also for goods delivered to off shore installations and for the cases when the countries and territories shall not be specified for commercial or military reasons. The table below summarizes the 'Q Codes' that can be used:

QP	High seas – maritime domain outside of territorial waters
QQ	Stores and provisions/type of trade not determined.
QR	Stores and provisions/intra-EU trade

QS	Stores and provisions/extra-EU trade
QU	Countries not specified – off shore installations
QV	Countries not specified/ intra–EU trade – off shore installations
QW	Countries not specified/ extra-EU trade– off shore installations
QX	Countries not specified for commercial or military reasons
QY	Countries not specified for com. Or mil. Reasons/intra-EU trade
QZ	Countries not specified for com. Or mil. Reasons/extra-EU trade

In the AES, a business rule was applied to D.E. 'Country of destination' as to ensure a logical combination between the declared 'declaration type' ('CO' or 'EX') and the country of destination. It means that for a 'declaration type' 'CO', the 'Country of destination' should be a country belonging to EU territories or a 'Q Code' corresponding to intra-EU trade (in code list 208 – Country Code EU Territory) while for a 'declaration type' 'EX', the 'Country of destination' should be a non-EU territory or a 'Q Code' corresponding to extra-EU (in code list 207 – country code eligible for export).

It is important to highlight that the use of 'Q Codes' is currently under discussion between the Commission and the Member States. It may be concluded that there is no need to use the 'Q Codes', since it is always possible to determine the country of destination in the case of aircraft or ship supplies, in accordance with the interpretation of the information to be provided in data element 'Country of destination' as per Annex B of the UCC IA. Additionally, a new definition for the additional procedure code F61 is currently under analysis, as to clarify that this code is applicable to both Union and non-Union goods.

In the case of any change in the Annex B and/or in the AES specifications, the clarifications provided in this Guidance will be updated accordingly.

7.15.2. Continental shelves and exclusive economic zones
Where goods are brought to an exclusive economic zone after their exportation, an export or re-export declaration should be lodged in AES.

In the export declaration, data element 'country of destination' (16 03 000 000) should be filled in with the code defined for the country of the exclusive economic zone.

The current European Legislation on the nomenclature of countries and territories for the European statistics on international trade in goods (Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020, Annex I – Miscellaneous) allows for the use of the 'Q Code' QP (High seas – maritime domain outside of territorial waters) when the goods are destined to an exclusive economic zone that belongs to a Member State or a third country.

In AES, under the data element 'Country of destination', country code 'QP' can be used instead of the code of the country of the exclusive economic zone when the 'declaration type' code is 'EX'.

A possible change in the legislation is currently under analysis due to the difficulty to enforce the legislation concerning the prohibitions and restrictions (P&R) and Surveillance monitoring applicable to exports for continental shelves and exclusive economic zones when the 'Q Code' QP is used.

In the case of changes in the concerned legislation, namely in the Annex B of the UCC DA/IA and/or in the AES specifications, the clarifications provided in this Guidance will be updated accordingly.

7.16 Supervising Customs Office (SCO)

The Supervising Customs Office (SCO) might have two different meanings, as described below:

- in case of special procedures other than transit (Article 1 (36) UCC DA), the SCO is the customs office indicated in the authorisation to supervise the special procedure concerned.

- in case of simplified customs declaration (Article 166 of the Code) and centralised clearance (Article 179 of the Code), the SCO is the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned.

In AES, the SCO data group existing in declaration message (IE515) and in several other external domain messages it was made optional with a guideline that explains in which specific cases this information shall be provided.

In accordance with Annex B to the UCC DA, in the context of export and re-export declarations, SCO (data element 17 10 000 000) shall be registered in case of declarations for special procedures other than transit, when they are lodged at a customs office different to the supervising customs office as indicated in the respective authorization.

Considering the above-referred Annex B requirements, SCO might be needed for customs declarations concerning export columns as follows:

- Columns B1/C1 – For declarations concerning Requested Procedure 11
- Column B2 – For declarations concerning Requested Procedures 21 and 22
- Column B3 – For declarations concerning Requested Procedures 76 and 77

The SCO data group in export messages shall contain the supervising customs office that is indicated in the Annex A Authorisation for the concerned special procedure.

It should be mentioned that in case of CCE, the SCO is not needed in the export declaration, since the SCO is always the customs office of export (as per Art 179 (3a) of the Code), and therefore it is already recorded in the declaration under 'customs office of export'. The SCO might be needed only if CCE is combined with a special procedure.

The same logic applies to simplified declarations, where SCO might be registered in an export or re-export declaration only if this UCC simplification is combined with a special procedure.

7.17 Commodity Code/Harmonised System sub-heading code

In AES the 'harmonised system sub-heading code' data element existing under the 'commodity code' data group uses CS/RD CL 152 ('HS code') that contain the 6-digit code defined in the Harmonised System (HS) for international codification of goods maintained by the World Customs Organization (WCO).

CL152 includes some codes starting with '99' that are not defined in HS but are necessary in this list to be able to declare the combined nomenclature code, in the cases where it starts

with '99' (special combined nomenclature codes existing in TARIC to address specific situations laid down in EU legislation). It should be noted that in AES, the '8 digit' CN Code results from the combination of Harmonized System sub-heading code (an6) with combined nomenclature code (an2). This CL is used in both external and common domain messages.

Otherwise, there are MSs that use in the declaration message (IE515) specific codes at national level starting with '98' or '99', to address specific national needs. These codes should not be used in common domain communication involving more than one MS, as they are not understandable for the recipient country.

8 Non-updated functions and formalities in AES

In order to provide an overview of the core export and exit formalities of the AES, this Chapter intends to address the already existing functionalities which were kept in the system without changes or with minor improvements only.

8.1 Export and Re-Export declarations

The economic operators can use AES to submit export declarations to place Union goods intended to be taken out of the customs territory of the Union (CTU) under the export procedure. The system is also used to lodge re-export declarations aiming to taken out of the CTU non-Union goods, e.g., to discharge special procedures as temporary admission or inward processing procedure.

The declarant/representative submits the export or re-export declaration to the Customs Office of Export via the 'Export declaration' message (IE515) and at the same time presents the goods at that office.

After successful validation of the IE515 message, the Customs Office of Export replies with the 'Export MRN Allocated' message (IE528), aiming to confirm the acceptance of the declaration and to provide the Movement Reference Number (MRN) to the declarant/representative.

In case the declaration does not meet the requirements for acceptance, the Customs Office of Export sends to the declarant/representative a 'Rejection from Office of Export' message (IE556) aiming to inform him/her that the declaration was rejected, giving the reason for rejection. To be noted that IE556 message replaced the previous IE516 message (used in ECS-P2), with the same meaning.

Following the declaration acceptance, AES interfaces with the national risk analysis systems of the Member States to request a risk analysis. In case the customs officer at the Customs Office of Export decides to control the goods, the Customs Office of Export sends an 'Export Control Decision Notification' message (IE560) to the declarant/representative in order to inform him/ her of the upcoming control activities. In the Chapter 6.3 of this document the main modifications introduced in the IE560 are described.

After a successful control, or in case the Customs Office of Export decides not to perform controls, the Customs Office of Export releases the goods for export by sending the 'Anticipated Export Record' message (IE501) to the Customs Office of Exit (Declared) and communicates the release for export to the declarant/representative via a 'Release for Export' message (IE529).

The Customs Office of Export may otherwise decide that the consignment cannot be released for Export, following unsatisfactory control results. In this case, the AES at the Customs Office of Export informs the declarant/representative about the release rejection via an 'Export No Release' message (IE551).

Upon the arrival of the consignment at the Customs Office of Exit, the trader at exit sends an arrival notification via an 'Arrival at Exit' message (IE507) to the Customs Office of Exit, requesting that the goods are allowed to leave immediately the CTU. It should be noted that AES introduced improvements in the IE507, as described in Chapter 6.6 of this document.

When the validation of the IE507 message is not successful due to inconsistencies or functional errors detected, a 'Rejection from Office of Exit' message (IE557) is sent to the Trader (Carrier) at Exit informing him/her about the rejection reasons. To be noted that IE557 message replaced the previous IE508 message (used in ECS-P2), with the same meaning.

After the presentation of goods, the AES at Customs Office of Exit interfaces with the national risk analysis system to request a risk analysis on the basis of which the customs officer at the Customs Office of Exit takes a decision on whether controls at exit should be performed or not.

In case the customs officer decides to perform controls, an 'Exit control decision notification' message (IE561) is sent to the trader at exit to inform him that the customs authorities intend to examine the goods.

In the case of no controls or satisfactory controls at exit, the 'Exit Release Notification' message (IE525) is sent to the trader at Exit informing him/ her that the goods are ready to be

released, meaning that they are allowed to leave immediately the CTU or to be stored prior their exit.

When the consignment has left the CTU, the Customs Office of Exit is notified via an 'Exit Notification' message (IE590). It is worth mentioning that in AES sending the IE590 message is a role of the trader at exit, while previously the local authority at exit was the responsible entity to send this notification message.

Afterwards, the Customs Office of Exit confirms to the Customs Office of Export via an Exit Results message (IE518) the exit of the consignment, including the exit control results. The updates introduced in the IE518 are referred to in Chapter 6.5 of this document.

Following the reception of an IE518 confirming the exit of goods, the Customs Office of Export notifies the declarant/representative via an 'Export Notification' message (IE599) that the movement has successfully exited the CTU providing all the export details.

In the case of release rejection due to unsatisfactory controls at exit, the unsatisfactory control results are communicated by the Customs Office of Exit to the Customs Office of Export via an IE518 message and an 'Exit release rejection' message (IE522) is sent to the trader at exit. To be noted that while in ECS-P2 the movement stops at this point, under AES the 'Export Notification' message (IE599) is sent by the Customs Office of Export aiming to inform the declarant/representative that the goods will not exit, providing the exit control results and the exit stopped date.

8.2 Exit after storing

It may happen that the EO would like to store the goods after they are released for exit prior to the actual exit from the CTU. If it is the case, the declarant/representative should fill in the D.E. 'Storing flag' existing in the 'Arrival at Exit' message (IE507) with the value '1' from Code List 027, to declare its intention to store the goods prior to the exit. To be noted that in Chapter 6.6 the modifications introduced in IE507 when the goods are stored before exit were addressed.

The storing prior to exit will be allowed by the Customs Office of Exit through the IE525 message. The exiting process of the goods stored prior to exit is initiated by the submission of a manifest via the 'Manifest Presentation' message (IE547) from the trader at exit.

The Customs Office of Exit upon the reception of the IE547 checks its validity and confirms its successful acceptance via the 'Manifest validation' message (IE548). At this moment, the goods were released for immediate leave and the IE590 notifying the exit will follow.

Figure 37 Storing prior to exit

Example

The consignment is released for export in **Olomouc, CZ**, and when the goods are presented (IE507) at the Office of Exit in **Varna, BG,** the trader indicates that the goods will be stored prior their exit (Storing flag is `1` in IE507) in an authorised storing facility in **Varna, BG.** After the risk analysis and decision about the control, an exit release notification (IE525) is sent to the trader notifying him that the goods are allowed to be stored prior their exit. The exit of the goods can be initiated by sending a manifest that contain the goods intended to leave the CTU. The closure of this business flow is the exit notification (IE590) when the trader notifies the Office of Exit that the goods have already exited.
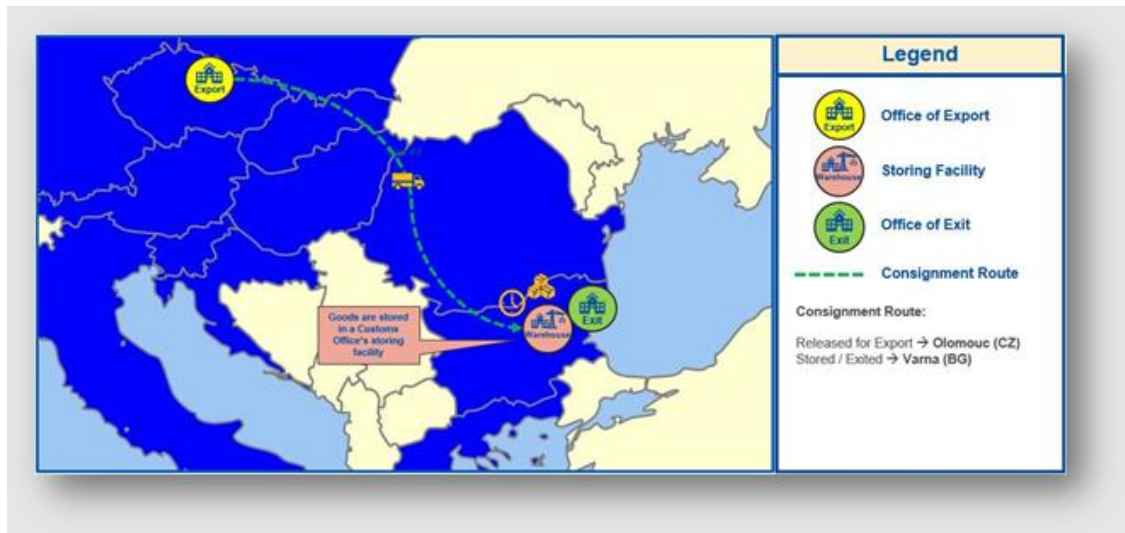
Figure 38 Example about storing prior to exit

8.3 Partial exit

AES specifications contain the scenario 'Exit after reception of multiple manifests' which corresponds to the situations where the goods covered by one customs declaration (one MRN) exit from the CTU in more than one consignment (multiple manifests) through the same Customs Office of Exit after they are held for storing. This scenario aims to implement the procedure laid down in Article 333(4) of the UCC IA. It shall be highlighted that Article 333(4) UCC IA is applicable only unforeseen circumstances.

In these situations, the trader at exit should send one 'Manifest Presentation' message (IE547) for each manifest containing part of the goods covered by the concerned customs declaration. Each IE547 will be responded by one IE548, proving the manifest validation.

This possibility already exists in the export IT system, as to address the business needs. In AES slight modifications were introduced, namely, the sending of IE590 message only once, after all IE547/IE548 corresponding to the goods covered by the export declaration have been exchanged.
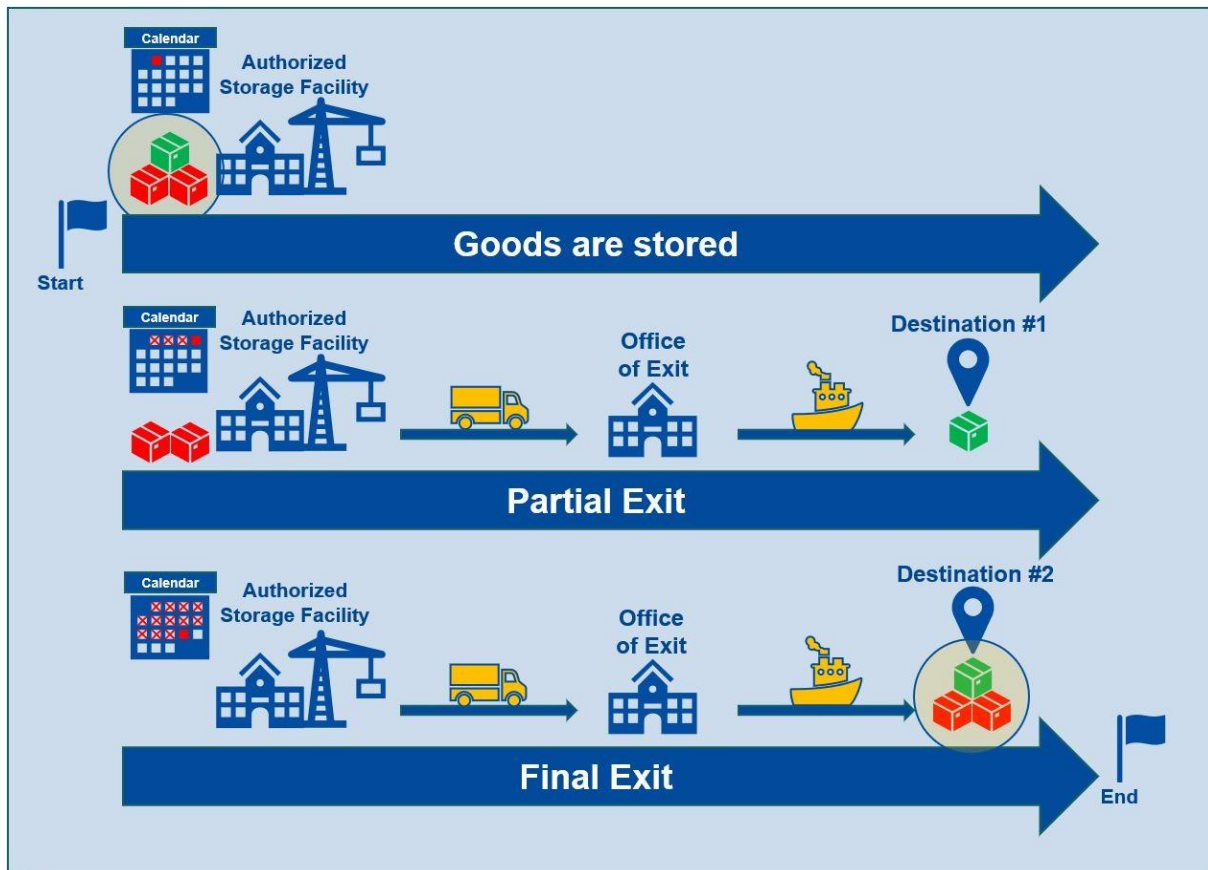
Figure 39 Partial exit

Example

The goods are presented (IE507) at the Office of Exit indicating that the goods will be stored prior their exit in a storing facility in **Lisbon, PT.** After the risk analysis and decision about the control, an exit release notification (IE525) is sent to the trader notifying him that the goods are allowed to be stored prior their exit. Then, only a part of the consignment (partial shipment) is decided to be exited. Thus, the part of the goods is presented at the Customs Office of Exit in **Lisbon, PT** via a manifest presentation (IE547), and then, it is released for exit and leaves the CTU heading to **New York, US**. At this point, the consignment is considered as partially exited.

The remaining goods in the storing facility in **Lisbon, PT,** are decided to be exited at a later stage. Thus, they are presented in the Customs Office of Exit in **Lisbon, PT** via another manifest presentation (IE547), and then, they are released for exit and leave the CTU heading to **Johannesburg, ZA**.

Since all the goods have now left the CTU, the consignment is considered as `Exited`.

8.4 Handling of STC

The declarant/representative can request in the customs declaration that 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 CTU to be the Customs Office of Exit.

For that purpose, in the export declaration he/she should fill in D.E. 'Additional Information' (D.E. 12 02 008 000) with the Code 30500, which corresponds to the request to use the legal simplification in the determination of the Customs Office of Exit laid down in Article 329(7) of the UCC IA.

It should be noted that the referred simplification is not applicable to excise goods from the date of deployment of AES, as determined in Article 329(7a) of the UCC IA.

It is important to highlight that the AES specifications do not contain any specific scenarios regarding the STC, as the implementation of this simplification is ensured at national level.
In the cases when Article 329(7) of the UCC IA is used, if the Customs Office of Exit is equal with the Customs Office of Export, it means that no message exchanges will take place in the common domain (no communication between two MSs when the exit results message (IE518) should be used).

It is worth noting that if the Customs Office of Exit is different from the Customs Office of Export, the Customs Office of Exit shall inform the Customs Office of Export of the exit of the goods (by sending the IE518 message) at the latest on the working day following the day on which the goods have been taken over under cover of a STC, as laid down in Article 333(2)(d) of the UCC-IA.

It might happen that 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. If it happens, both customs office of export and customs office of exit should be informed by the persons indicated in Article 340(1) and (3) of UCC IA, respectively.

When the IE518 had already been sent when such information reaches the office of exit, no further information is sent to the office of export. In fact, the IE518 message set the status of the MRN to a final state both at export and exit sides. Thus, the communication between the customs office of exit and the customs office of export laid down in Article 340 (3a) of the UCC IA aiming to inform the customs office of export that the goods were not taking out of the CTU cannot happen in the system after the IE518 has been sent. Nevertheless, it should be highlighted that the given information is already known to the customs office of export (as per the obligation for the declarant to inform immediately the customs office of export established in Article 340(1)).

Regarding the EXS, it shall be submitted to the customs office where the goods are taken over under the STC (customs office of exit determined in accordance with Article 329(7)) if it has not been submitted previously to the customs office of export (in the cases where it is different from customs office of exit).

8.5 Diversion

A diversion of an export movement is needed when the goods covered by an export declaration are presented (via IE507) to a Customs Office of Exit different than the one that has been declared (Actual Customs Office of Exit), which has no information regarding the specific movement.

In this situation, the actual Customs Office of Exit should send a 'Declaration Request Export' message (IE502) to the Customs Office of Export as to request the Anticipated Export Record (AER). This message will be responded with the 'AER Response' message (IE503) from the Customs Office of Export, containing the export movement declaration data. The IE503 message is an exact copy of the previously sent IE501 (AER) and does not include any amended information that might have been requested and registered after the goods were released for export at the Customs Office of Export.

The Customs Office of Export also notifies the Customs Office of Exit (Declared) via the 'Forward Arrival Advice' message (IE524) that the goods have arrived elsewhere.

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When the Customs Office of Export rejects the diversion by submitting a negative AER response (IE503) to the actual Customs Office of Exit, the trader at exit will be notified about the rejection via a 'Diversion Rejection Notification' message (IE521) sent by the actual Customs Office of Exit.

8.6   Exit Certification

After the goods covered by an export declaration have left the CTU, the Customs Office of Exit should confirm to the Customs Office of Export via an 'Exit Results' message (IE518) the exit of the consignment, including the exit control result.

After receiving the exit result, the Customs Office of Export sends to the declarant/representative the 'Export Notification' message (IE599), in order to notify him/her that the movement has successfully exited the CTU providing all the export details.

The 'Export Notification' message (IE599) is also sent following an enquiry procedure initiated in accordance with Article 335 UCC IA.

It is worth mentioning that in AES the 'Export Notification' message (IE599) is sent both in the case of satisfactory control results at Customs Office of Exit (conducting to the exit of the goods from the CTU) and in the case of unsatisfactory control results at Customs Office of Exit (leading to the non-release of the goods for exit). In addition to the control result codes retrieved from IE518, IE599 contains the declaration data as registered in the IE501 message. Other information registered in the IE518 are not forwarded in the IE599. In case of unsatisfactory control result (B1), the IE599 aims to inform the declarant about exit release rejection and cannot be used for any other purpose (e.g., VAT refund).

8.7   Exit Summary Declaration (EXS)

Goods to be taken out of the CTU shall be covered by a pre-departure declaration, containing the particulars necessary for risk analysis for security and safety purposes.

When the pre-departure declaration is not lodged at the Customs Office of Export in the form of an export or re-export declaration, it should be lodged at the Customs Office of Exit in the form of an Exit Summary Declaration (EXS), as laid down in Article 271(1) UCC.

The EXS should contain the Security and Safety (S&S) data determined in Columns A1 and A2 (for express consignments) of the Annex B of the UCC DA.

The cases of waiver from the obligation to lodge a pre-departure declaration (S&S data) are set out in Article 245 UCC DA.

As a rule, the EXS should be lodged by the carrier at the Customs Office of Exit and therefore no communication between different customs offices is envisaged. The IT systems used to submit and process the EXS are developed and implemented by each MS at national level. The AES specifications contain a set of recommended scenarios aiming to support MSs in the preparation of their national systems and to harmonize the processes in the EU as much as possible.

In the AES, the person lodging the EXS submits an 'Exit Summary Declaration' message (IE615) to the Customs Office of Exit. The national AES system at the Customs Office of Exit validates the EXS, allocates the MRN and informs the person lodging the EXS via an 'Exit Summary Declaration Acknowledgement' message (IE628).

Subsequently, the national AES interfaces with the risk analysis system as to perform risk analysis in order to decide whether the goods are to be controlled. In case a control is determined, the trader at exit is informed via an 'Exit Control Decision Notification' message (IE561), with the same meaning and content as the message used for the export and re-export formalities.

All the following messages, as the message used to communicate the release for exit (IE525) and the message used to notify the Customs Office of Exit that the goods have exited (IE590) are also the same ones used in relation to the export and re-export declarations.

Customs office of lodgement functionality

It should be noted that the AES specifications include one specific scenario where a common domain communication is envisaged, as to address the legal provision under the second subparagraph of Article 271(1) UCC. According to this provision, the customs authorities may allow the EXS to be lodged at another customs office, providing that this "customs office of lodgement" immediately transmits the EXS to the Customs Office of Exit.

The 'Exit Summary Declaration' message (IE615) is submitted in the AES at the customs office of lodgement, which, after acceptance (MRN allocation), transmits the EXS data to the Customs Office of Exit via the 'EXS' message (IE601). The trader at exit sends the 'Arrival at Exit' message (IE507) upon the arrival of the goods at the Customs Office of Exit. All the subsequent messages are identical to the ones used in the export and re-export declarations.

It is worth mentioning that in AES, in the case of usage of the "office of lodgement functionality" above described, the risk analysis aiming to decide on the need to perform customs controls at exit takes place only at the Customs Office of Exit, not at the customs office of lodgement.

Implementing the `office of lodgement functionalities` and the relevant common domain message exchanges are not mandatory. It means that a Member State can decide not to develop the capability to send or to receive IE601/IE603 messages to or from other countries. MSs should register the unavailability information regarding `EXS common domain message exchanges` in CS/MIS2 to inform the other Member States that EXS is available only at the offices of exit in the given country and that the 'Office of Lodgement functionalities' have not been implemented. A MS might rather register in CS/MIS2 a 'partial' implementation, in case it allows the IE601/IE603 messages only as 'sender' or only as 'receiver'. Declarant may use the possibility referred to in UCC Article 271(1) second subparagraph only if both involved countries (i.e., the MS where the office of exit is located and the MS where the office of lodgement is located) allow for this practice in the customs offices under their jurisdiction.

Amendment of an Exit Summary Declaration (EXS)

The legal framework for the amendment of the EXS is provided in the Article 272(1) UCC. According to this provision, the declarant may, upon application, be permitted to amend one or more particulars of the exit summary declaration after it has been lodged.

In AES, there are limitations as to which data items are allowed to be amended. In the case of exit summary declaration, the amendment of the following data item is not allowed:

Exit Summary Declaration Amendment (IE613)	
Data Groups	**Data Items in 'Export Operation'**
Declarant	MRN
Representative	-
Customs Office of Exit (Declared)	-
Customs Office of Lodgment	-

Figure 40 Data elements that cannot be amended in EXS

In the AES, the person lodging the EXS can submit an 'EXS amendment' message (IE613) to the Customs Office of Exit to request a change in the EXS data in the time period between the EXS acceptance and the release for exit.

The EXS amendment request is replied to by an 'EXS Amendment Acceptance' message (IE604) or a 'Rejection from Office of Exit' message (IE557). The person lodging the EXS can send more than one EXS amendment requests.

Invalidation of an Exit Summary Declaration (EXS)

The invalidation of the EXS is a new process in AES-P1 that did not exist in ECS-P2 and therefore it is addressed in Chapter 5 (point 5.6) of this Guide concerning the new functionalities in AES.

8.8 Query Movement Information (IE527/IE538)

The Query Movement Information is a functionality that already existed in ECS-P2 consisting in two messages: IE527 (Export Query) and IE538 (Response to Export Query). The response message IE538 can be positive (if the movement information is available at the requesting customs office) or negative (in case the movement information is not available).

This mechanism can be triggered by any Customs Office at any moment, when the requesting Customs Office needs to know the information based on an available export MRN. The consultation does not have any effect on the state of the export declaration at any customs office.

The legal basis for the Query Movement Information mechanism are Articles 16(1) and 47(2) UCC, according to which customs, as well as other competent authorities, may exchange declaration data with each other for the purposes of minimising risk and combating fraud. The decision to activate this mechanism in the AES is left to the national customs authorities.

Concerning the retention period for the availability of the data, it would last at least three years from the end of the year in which such data was validated in accordance with Article 4 of UCC-IA. This does not oblige a national authority to keep the data available online. It is recommended to have the data available online for the period of 150 days (Article 248(2) UCC DA) and after that period the data could be 'archived' in a data warehouse for at least three years.

9 Processes out of scope of AES specifications

9.1 Accepted exceptions by ECCG

The updated version of the AES Business Case document was approved by the ECCG on 13/03/2018 that contain those processes that are out of scope of the AES system specifications, as follows:

Entry into Declarant Record (EIDR) – The EIDR laid down in Article 182 UCC, in conjunction with Article 150 UCC DA and with Articles 233 to 235 UCC IA. It is a simplification that allows a declarant to lodge a customs declaration in the form of an entry in the declarant´s records, provided that the particulars of the customs declaration are at the disposal of the customs authorities in the declarant´s eletronic system by the time when the customs declaration is lodged. The obligation for the goods to be presented to customs might be waived if certain conditions specified in the Code are fullfilled.

The description of EIDR can be found among the L3 (level 3) BPMs ('L3-EXP-01-24-EIDR with Presentation Notification' and 'L3-EXP-01-25-EIDR with Presentation Notification Waiver') because legal provisions about this process exist in the UCC legislation. Otherwise, the L4 (level 4) BPMs do not contain any detailed description about it.

Right to be heard – The right to be heard is provided for in Article 22(6) UCC, in conjunction with Articles 8 to 10 UCC DA and Articles 8 and 9 UCC IA. It corresponds to the opportunity granted to the applicant for a customs decision to express his or her point of view within a period prescribed from the date on which he or she receives that communication or is deemed to have received it. As regards the customs decisions concerning the export declaration, the right to be heard should be applied at national level.

Split consignments /split exit – The split exit laid down in Article 333(5) UCC IA. It corresponds to the situations where goods covered by one customs declaration (one MRN) exit from the CTU in more than one consignment through more than one CUSTOMS OFFICE OF EXIT. This situation is out of scope of AES, as referred in the legal provision above. The description of split exit can be found among the L3 (level 3) BPMs ('L3-EXP-01-11-Split Exit') because legal provisions about this process exist in the UCC legislation. Otherwise, the L4 (level 4) BPMs do not contain any detailed description about it.

9.2 Export declaration amendment after release for export

The amendment of an export declaration after the release of the goods for export may be permitted within three years of the acceptance of the customs declaration in order to allow

the declarant to comply with his/her obligations relating to the placing of the goods under the customs procedure concerned, as laid down under Article 173(3) UCC.

The amendment after the release for export is not defined in AES specifications and needs to be implemented at national level.

Differently from Chapter 9.1, the reason why the amendment of export declaration after the goods were released for export is not covered by the common AES specifications is the following:

- After the goods are released for export, the amendment can be handled by the Customs Office of Export/SCO without the need of any electronic information exchange with Customs Office of Exit or PCO and without any impact to the common domain.
- In AES there is no second IE501 message (AER) sent to the Customs Office of Exit in case an amendment is accepted at the Customs Office of Export after the goods have been released for export, i.e., after the first IE501 message has been sent. The Customs Office of Exit formalities are performed based on the first received `AER` (IE501) or 'AER Response' (IE503) in the case of diversion.

The conditions laid down in Article 173(1) and 173(2) UCC should still be taken into account, where applicable.

9.3 Retrospective lodgement

Currently, the AES specifications do not contain any scenarios for the retrospective lodgement of the export declaration. Despite of it, this chapter aims to present the legal framework on the submission of a retrospective export customs declaration and the state of play of the retrospective customs declaration in the AES system. As the retrospective customs declaration involves exchange of messages in the external domain (between the declarant/exporter and the customs office competent for the place where he is established), this process shall be implemented at national level.

In particular, Union goods to be taken out of the customs territory of the Union shall be placed under the export procedure (Article 269 UCC), while non-Union goods to be taken out of the

customs territory of the Union shall be subject to a re-export declaration to be lodged at the competent customs office (Article 270 UCC).

The customs legislation defines the procedures that shall be followed in relation to goods intended to be taken out of the CTU. According to Article 263 UCC, goods to be taken out of the CTU shall be covered by a pre-departure declaration, which shall take the form of a customs declaration; a re-export declaration or an EXS. Additionally, Article 267 UCC says that these goods shall be presented to customs on exit, shall be subjected to customs supervision and may be subjected to customs controls.

In the exceptional cases where the customs formalities for taking the goods out of the CTU have not been applied, Article 337 UCC IA defines the possibility for the exporter to lodge an export or re-export declaration retrospectively, i.e., after the goods have been brought out of the CTU. It should be noted that this legal provision concerns (re)export declarations corresponding to Annex B/Column B1 only.

According to Article 337(1) UCC IA, such 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 if two conditions are fulfilled:

- 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. This entails, among others that the conditions on Prohibitions and Restrictions, as well as on Security and Safety should be met and therefore allow for the release of the goods, where applicable.
- The concerned customs office has the evidence at its disposal that the goods have left the customs territory of the Union.

According to Article 337(2) UCC IA, the retrospective lodgement of an export declaration may also be permitted where Union goods which were intended for re-import have left the CTU 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.

In practice, this situation may happen when goods have been exported temporarily (procedure codes 21, 22 or 23) as they were intended to be returned to the EU but afterwards the concerned goods were not reimported into the CTU, contrary to the exporter´s initial intention.

It is worth noting that, according to Article 249 UCC DA, the retrospective lodgement of the export or re-export declaration may be done through means of exchange of information other than electronic data-processing techniques.

For harmonisation purposes, a new Additional declaration type "R" was inserted in the last Annex B of the UCC IA to be able to identify easier the export or re-export declarations that have been lodged retrospectively in the IT system.

Independently of the means chosen by each MS to submit and process the export or re-export retrospective declarations (electronic means or other means), they should contain all data elements required for a pre-departure declaration, including the Security & Safety data, as provided for in Article 263(4) UCC, corresponding to the data elements of columns A1 in the Annex B of the UCC DA. The situations where a waiver from the obligation to lodge a pre-departure declaration applies are laid down in the Article 245 UCC DA.

In relation the data element "Location of goods", in the case of a retrospective declaration this data element will be filled-in with the location where the goods would have been presented to customs if a pre-departure declaration had been lodged according to the legal provisions in force.

It is also important for to be noted that the customs office accepting the retrospective lodgement of the customs declaration shall perform the risk analysis of the customs declaration, including risk analysis on the S&S data. In fact, it is important the risk analysis systems of the MSs to include the risk information retrieved from the retrospective declarations, as it may be important for future export movements of certain economic operators.

The result of the risk analysis should indicate at least documentary control because the Customs Office of Export must check the supporting documentation that proves that the

goods have indeed been taken out of the CTU. On the other hand, there is no meaning for the risk analysis system in indicating physical control of the goods since the goods have already been taken out of the CTU.

The documentary control of the retrospective declaration will also allow checking the prohibitions and restrictions (P&R) applicable to the declared goods.

As regards the date which should be used for the application of P&R, it should be as close as possible to the date that the goods should have been normally presented to customs and declared for export or re-export. Such a date could be the date of loading of the goods for export, which can be retrieved by the transport documentation (e.g., Bill of Lading, CMR, Air Waybill, etc.).

A new data element called 'Actual Date of Export' (15 10 000 000) is introduced in Annex B/Column B1 at GS level to be used in the context of retrospective declaration.

In the case of retrospective declarations, since the goods have already left the CTU, there is no need for communications between the Customs Office of Export and the Customs Office of Exit, and consequently the 'Anticipated Export Record' message (IE501) to the Customs Office of Exit should not be sent either. Moreover, the Customs Office of Export is the competent one to certify the exit of the goods based on the evidence it has at its disposal that the goods have left the CTU.

9.4 (Re)Export declarations by means other than electronic data-processing techniques

According to Article 158(2) of the Code, in specific cases, other than those referred to in Article 6(3), a customs declaration may be lodged using means other than electronic data-processing techniques, as follows:

- As regards (re)export declarations, the cases for which an oral declaration may be lodged are the ones specified in Articles 136(2) and 137 of the UCC DA.

- Article 141 of the UCC DA determines the acts deemed to be an export or re-export declaration, that can be used in respect of goods referred to in Articles 139(2) and (4) and 140(1) of UCC DA.

- It should be noted that article 142 of the UCC DA specifies the situations for which an oral declaration or a declaration by any other act are not admissible, and therefore an electronic declaration becomes necessary.

- Paper-based customs declarations are admissible for travellers, aiming to export or re-export goods that are carried by them, in accordance with Article 143 of the UCC DA.

In all above-referred cases, there is no need to lodge an electronic export or re-export declaration. Therefore, AES specifications do not concern those cases since AES application is not used.

Among the cases where no electronic declaration is required, thus, AES application is not used, the followings are highlighted:

- Goods of a non-commercial nature – might be declared orally or by the sole act of the goods crossing the frontier of the customs territory of the Union.

- Goods of a commercial nature if they do not exceed either EUR 1 000 in value or 1 000 kg in net mass – might be declared orally or by the sole act of the goods crossing the frontier of the customs territory of the Union.

- Goods in an express consignment the value of which does not exceed EUR 1 000, and which are not liable for export duty - shall be deemed to be declared for export by their presentation to the customs office of exit, provided that the data in the transport document and/or invoice are available to and accepted by the customs authorities.

- Goods in a postal consignment the value of which does not exceed EUR 1 000 which are not liable for export duty - shall be deemed to be declared for export by their exit from the customs territory of the Union.

- Items of correspondence - shall be deemed to be declared for export or re-export by their exit from the customs territory of the Union.

9.5 CCE combined with EIDR

As referred in Chapter 9.1, EIDR is out of scope of common AES specifications.

Considering the applicable UCC legislation, namely Articles 149(2), 150(4) and (5) and 245 of the UCC DA, CCE and EIDR simplifications might be combined at export in a limited number of business cases e.g., exportation of electrical energy; goods living by pipeline or goods delivered as aircraft or ship supplies.

The business scenarios existing in AES specifications for centralised clearance at export are not appropriated for the exchanges of information between SCO and PCO that would be needed in case EIDR and CCE are combined in the (re)export declaration. Therefore, any exchange of information between SCO and PCO should take place outside AES, based on national or bilateral arrangements and implementations.

The description of CCE combined with EIDR can be found among the L3 (level 3) BPMs ('L3-EXP-01-20- Centralised Clearance - EIDR with Presentation Notification' and 'L3-EXP-01-21-Centralised Clearance - EIDR with Presentation Notification Waiver') because this combination of simplifications is possible in accordance with the UCC legislation. Otherwise, the L4 (level 4) BPMs do not contain any detailed description about it.

9.6 Partial release and partial invalidation at export

Partial release of the goods and partial invalidation of a (re)export declaration are out of scope of AES system specifications, as these functionalities would create a huge complexity in the system, which was not considered justified by the business needs. Therefore, AES business scenarios were developed considering the release of all goods items covered by the same (re)export declaration (same MRN) at the same moment in time and the invalidation of the (re)export declaration applicable to all goods items of the given declaration.

MSs might decide to implement partial release and partial invalidation in their national export applications in accordance with UCC legislation in case they consider that it is worth implementing these processes, namely, to facilitate their exporters´ operations.

10 Transition of operations from ECS-P2 to AES-P1

The UCC with its DA and IA introduced a significant number of legislative changes which made it necessary to transform the trans-European Export Control System Phase 2 (ECS-P2) into the AES-P1.

More specifically, in terms of information exchanges, the Annex B of the UCC DA/IA brought up updated requirements for declarations, such as addition/update of data elements as well as re-grouping and re-structuring of data elements. Furthermore, new business processes have been introduced, existing business processes have been updated and certain processes have been phased out, as reflected in the AES specifications.

All the above changes resulted in substantial differences between ECS-P2 and AES-P1. Hence, it was deemed necessary to identify solutions for a smooth transition from ECS-P2 towards the UCC AES Phase 1 ensuring business continuity of the export operations across all Europe.

As per Transition Strategy from ECS-P2 to AES-P1, the 'Progressive Start of Operation' approach has been selected for the transition from ECS-P2 to AES-P1 during a transitional period (as defined in the UCC WP) to ensure smooth continuation of the export operations. The selected transition approach allows NAs to adapt their developments according to their resources, technical constraints and traders' constraints. Detailed information on the transition strategy can be found in the 'Transition Strategy from ECS-P2 to AES' document.

DG TAXUD will support business continuity, the effective usage of the available resources and will facilitate the transition by providing the conversion technical specifications, as part of TES TSS, and a centrally developed IE Convertor Application (ieCA). This convertor will be deployed centrally, but it can also be deployed and operated nationally. NAs may choose to develop their own National IE Convertor Application as far as it is compliant to the provided conversion technical specifications. External domain IE conversion, if needed, will be managed by NAs.

ieCA has been introduced for supporting conversions between the old phase (ECS-P2) and new phase (AES-P1). The initiative for the conversion has been assigned to the NAs in the new phase (AES-P1), hence ieCA will be used:

a. for downgrading messages for communicating with NAs in the old phase (ECS-P2);

b. for upgrading messages to communicate with NAs in the new phase (AES-P1).

The most important central services which play important role in the smooth transition of ECS-P2 to AES-P1 across NAs are the following:

- **ieCA**, the Central Convertor Service, which provides on-line, real-time message conversion services from the current to the new format ("Legacy" to "To Be") and vice versa;

- **CS/MIS2**, successor of, and taking over CS/MIS, for the management of the availability, monitoring of the statistics;

- The "To Be" code lists in **CS/RD2** and their mapping with the "Legacy" code lists.
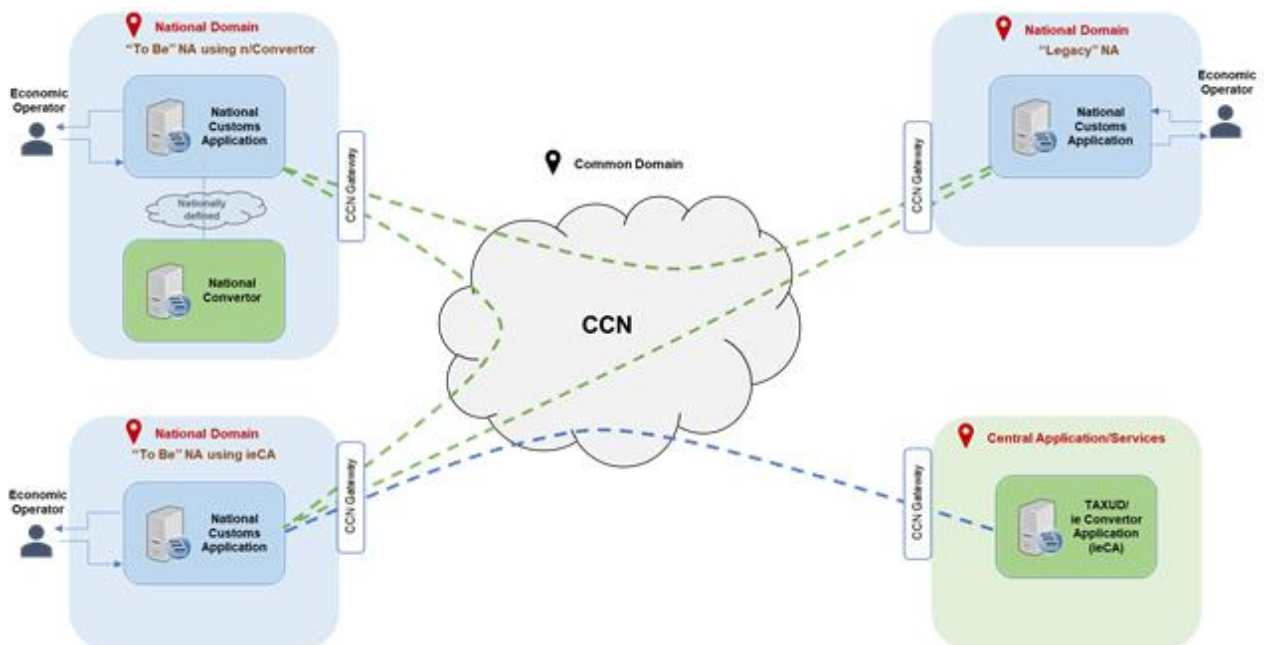
Figure 41 Transition between ECS-P2 and AES-P1

11 Architecture Overview – Link between AES and other systems

The National Export Control Applications (NECAs) need to interact with other systems/ applications during the execution of the export and exit formalities implemented in the system. The following interactions/communications may happen, depending on the role of the NECA for the given export declaration (e.g., Customs Office of Export, Customs Office of Exit, SCO/PCO):

1. Communications in the External Domain (ED) – Interactions between the NECA and the Economic Operator's system. MSs define the protocol/network to be used at national level for communications in the ED.

2. Communications in the National Domain (ND) - Includes the national interfaces with NCTS-P5 and EMCS and the interface with other national applications such as: National Reference Data Application, National Economic Operator Management Application, National Decisions/Authorisations, National Risk Management Application, National Tariff Application, National Surveillance Application, National Accounting/Collection Application, National Control and Infringement Application and National/ieCA (if applicable). The protocol/ network for the communications in the ND is determined by the MSs.

3. Communications in the Common Domain (CD) – Includes the interaction between National Export Control Applications (NECAs under the different AES-P1 roles such as Customs Office of Export and Customs Office of Exit) and the interactions with Central Services, such as: UUM& DS, CRS, CRMS2, CSRD2, TARIC, EOS, EBTI, ECICS, Surveillance3 and Central Services/ieCA (if applicable). Communications between different NECA or with the Central Services are established via CCN2 (CCN Gateways (GW)).

The figure below illustrates the communications in external, national and common domains following the submission of a customs declaration containing excise goods in AES:
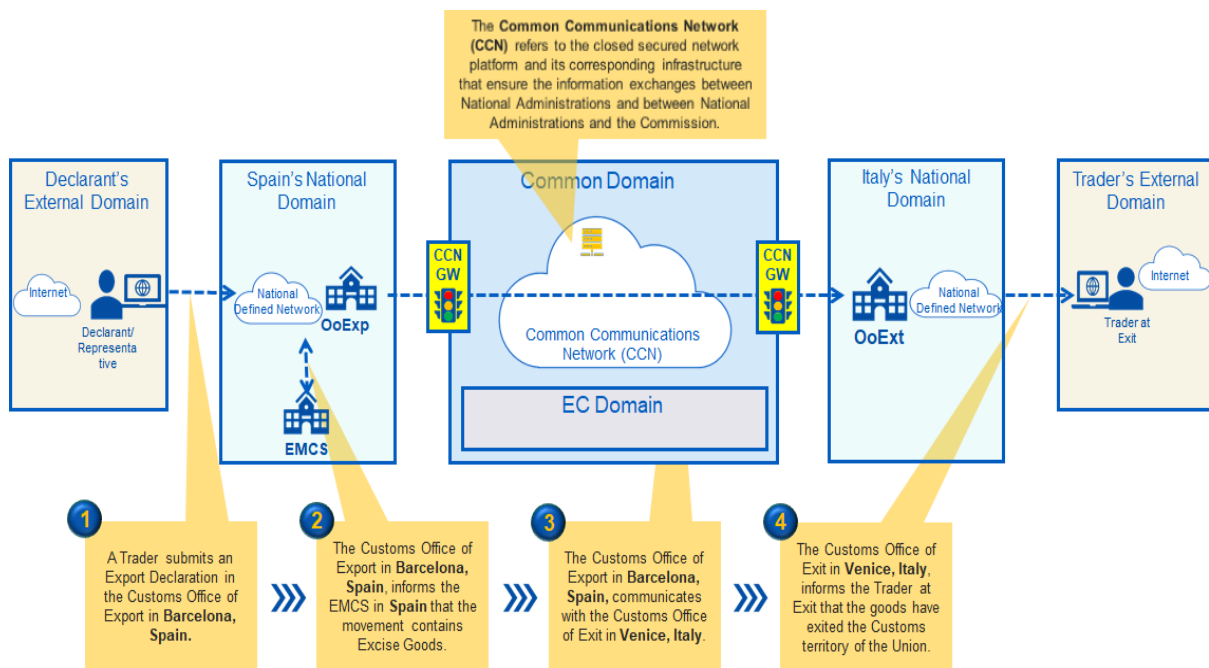
Figure 42 Example about AES architecture and communication

It should be highlighted that NECA must be designed to be able to accomplish all these interactions in alignment with DDCOM and DDNXA. Each time, the details of the interaction depend on the movement details and the NECA role for the specific movement.

After the submission of an 'Export Declaration' (IE515) by the Declarant/Representative, the following validations are performed by NECA:

Format Validation (XSD) -> Codelist Validation -> BRTs/TRTs Validation -> Conditions Validation -> Rules Validation -> Technical Rules Validation.

The information provided in an export declaration is validated against specific national and central applications. Indicatively, NECA communicates with the CRS (which retrieves data from CDMS) to validate the declared Authorisations and Decisions. Economic operators will also be checked against CRS data (EOS is the source of this data) or equivalently against the replicated data in the National EO Management Application. Additionally, in terms of the code list validation that is performed, the national application "National Reference Data Application" is responsible for communicating with the central service system CS/RD2 for maintaining a local copy for national consultation.

Following the declarant's notification of the declaration acceptance (IE528 message), AES application at Customs Office of Export (or at SCO in the case of CCE) interfaces with the national risk analysis system of the Member State where the Customs Office of Export or SCO is located to request a risk analysis.

After receiving the 'Anticipated Export Record' message (IE501), the AES application at the Customs Office of Exit validates the received message (according to specifications in DDNXA/Appendix Q2 for recipients) and requests the national risk analysis system of the MS where the Customs Office of Exit is located for risk analysis feedback.

An example of the connections between the NECA and other systems (EO´s system, national and central systems) is presented in the figure below.

Figure 43 Connections between national AES and other systems

Detailed information about the AES Architecture/link with other systems can be found in the 'NCTS-P5-AES Architecture Overview' document and in the DDCOM.

12 AES information exchange messages

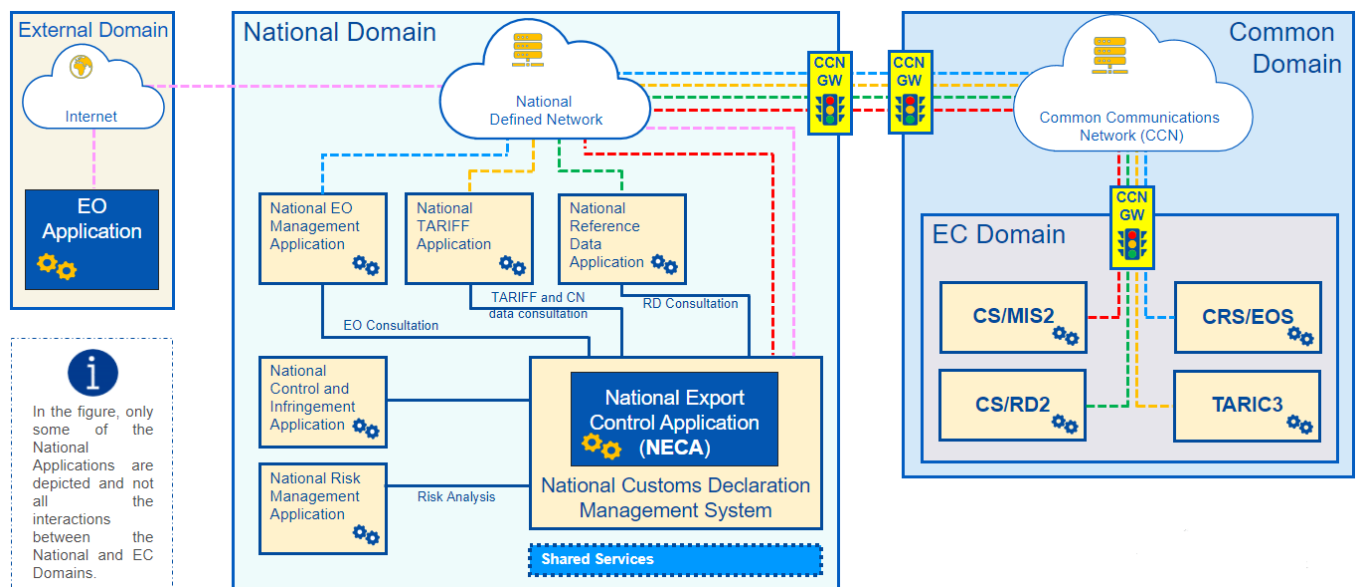| Message	Description	Sender	Receiver
IE040	Transit Invalidation Notification to AES	OoDep	OoExt
IE042	Destination Control Results to AES	OoDep	OoExt
IE048	Recovery Communication to AES	OoDep	OoExt
IE190	Transit Presentation Notification	OoDep	OoExt
IE191	Transit Presentation Notification	OoExt	OoDep
IE411	Sending of Statistics Data	MSs	CS/MIS2 central
IE501	AER	OoExp/SCO	OoExt
IE502	Declaration request export	OoExt (Actual)	OoExp/SCO
IE503	AER response	OoExp/SCO	OoExt (Actual)
IE504	Export declaration amendment	OoExp/SCO	Declarant/Representative
IE507	Arrival at exit	Trader at Exit	OoExt
IE509	Export invalidation decision	OoExp/SCO	Declarant/Representative
IE510	Export invalidation notification	OoExp/SCO	OoExt/PCO
IE511	Export presentation notification	Declarant/Representative	OoExp/SCO
IE513	Export declaration amendment	Declarant/Representative	OoExp/SCO
IE514	Export invalidation request	Declarant/Representative	OoExp/SCO
IE515	Export declaration	Declarant/Representative	OoExp/SCO
IE518	Exit results	OoExt	OoExp/SCO
IE521	Diversion Rejection Notification	OoExt	Trader at Exit
IE522	Exit Release Rejection	OoExt	Trader at Exit
IE524	Forwarded Arrival Advice	OoExp/SCO	OoExt (Declared)
IE525	Exit release notification	OoExt	Trader at Exit
IE528	Export MRN allocated	OoExp/SCO	Declarant/Representative
IE529	Release for export	OoExp/SCO	Declarant/Representative
IE531	Expiry of Timer for Supplementary	OoExp/SCO	Declarant/Representative
IE532	E-AD request	OoExp/SCO	MSA of Export
IE533	Matched Data Declaration	SCO	PCO
IE535	Release for export notification to MSA	OoExp/SCO	MSA of Export
IE537	e-AD negative crosscheck result	OoExp/SCO	MSA of Export
IE539	Export declaration acceptance	OoExp/SCO	MSA of Export
IE540	Pre-release/control notification	SCO	PCO
IE541	Control results from presentation	PCO	SCO
IE542	Release Rejection Notification	SCO	PCO
IE543	Release notification to presentation	SCO	PCO
IE545	Re-release/control acknowledgement	PCO	SCO
IE547	Manifest Presentation	Trader at Exit	OoExt
IE548	Manifest Validation	OoExt	Trader at Exit
IE551	Export No Release	OoExp/SCO	Declarant/Representative
IE556	Rejection from office of export	OoExp/SCO	Declarant/Representative
IE557	Rejection from Office of Exit	OoExt	Trader at Exit
IE560	Export control decision notification	OoExp/SCO	Declarant/Representative
IE561	Exit control decision notification	OoExt	Trader at Exit
IE563	Control decision from presentation	PCO	SCO
IE570	Re-Export Notification	Trader at Exit	OoExt
IE571	Re-Export Notification Registration	OoExt	Trader at Exit
IE573	Re-Export Notification Amendment	Trader at Exit	OoExt

IE574	Re-Export Notification Amendment	OoExt	Trader at Exit
IE582	Request on non-exited export	OoExp/SCO	Declarant/Representative
IE583	Information on non-exited export	Declarant/Representative	OoExp/SCO
IE588	Certification of exit on alternative	OoExp/SCO	OoExt
IE590	Exit notification	Trader at Exit	OoExt
IE591	Invalidation acknowledgement	OoExt	OoExp/SCO
IE592	Exit Results to Presentation Customs	SCO	PCO
IE594	Status Request	OoExp/SCO	OoExt
IE595	Status Response	OoExt	OoExp/SCO
IE598	Exit results to MSA of export	OoExp/SCO	MSA of export
IE599	Export notification	OoExp/SCO	Declarant/Representative
IE601	EXS	Office of Lodgement	OoExt
IE604	EXS Amendment Acceptance	OoExt	Person Lodging the EXS
IE609	EXS/REN Invalidation Decision	OoExt	Person Lodging the EXS
IE613	EXS Amendment	Person Lodging the EXS	OoExt
IE614	EXS/REN Invalidation Request	Person Lodging the EXS	OoExt
IE615	Exit Summary Declaration	Person Lodging the EXS	Office of Lodgement/ OoExt
IE628	Exit Summary Declaration Acknowledgement	Office of Lodgement/OoExt	Person Lodging the EXS
IE801	e-AD	MSA of Export	OoExp/SCO

Note: The above list is not exhaustive and reflects only the AES messages mentioned in this document.

13 Annex A – Security and Safety (EXS) at Export and at EFBT

13.1 Introduction

Goods to be taken out of the customs territory of the Security and Safety Area (SSA) shall be subject to risk analysis for security and safety purposes by the concerned customs authorities. To provide the necessary security and safety particulars, several scenarios might take place depending on whether the goods are placed under (re)export or under a transit procedure or are placed under a transit procedure after having been placed under (re)export.

This document identifies possible scenarios for lodging the pre-departure declaration data in case of export and in case of Export Followed by Transit (EFBT). The cases where the EXS is required for goods under cover of a transit declaration (without a prior (re)export declaration) are not in the scope of this document and will be treated in a separate transit document.

13.2 Legal base

In accordance with Article 263(1) of the UCC, goods to be taken out of the customs territory of the Union shall be covered by a pre-departure declaration which according to Article 263(3a), (3b) and (3c) of the UCC shall take the form of a customs declaration, a re-export declaration, or an exit summary declaration (EXS). In addition, Article 263(4) says that the pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

Article 264 of the Code determines that the customs office to which the pre-departure declaration is lodged shall ensure that the risk analysis is carried out, primarily for security and safety purposes, and shall take the necessary measures based on the results of that risk analysis.

Article 271(1) of the UCC says that where goods are to be taken out of the customs territory of the Union and a customs declaration or a re-export declaration is not lodged as pre-departure declaration, an exit summary declaration shall be lodged at the customs office of exit[7].

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[7] Customs authorities may allow the exit summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of exit, in accordance with the UCC, Article 271(1), second paragraph.

Article 329 of the UCC-IA refers the rules for determination of the customs office of exit. The general principal, as defined in Article 329(1), is that 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.

Article 329(5) and (6) of the UCC-IA refers to exceptions to the general principle, in case of export followed by transit.

Paragraph (5) says that 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.

Paragraph (6) says that 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.

In addition to the UCC provisions, the EU signed separate agreements with Switzerland ([8]) and Norway ([9]). The EU, CH and NO are forming the Security and Safety Area (SSA) and undertake to set up and apply to the carriage of goods to and from third countries the customs security measures set out in the Agreements ensuring an equivalent level of security and safety at their external borders. In accordance with those agreements, lodging EXS declarations within this

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([8])   EU-CH Security and Safety Agreement: Decision No 1/2021 of the EU-Switzerland Joint Committee of 12 March 2021

([9])   EU-NO Security and Safety Agreement: Decision of the EEA Joint Committee No 130/2021 of 15 March 2021

area is waived, however, when goods leave this area, the security and safety data shall be lodged.

As regards Northern Ireland (XI), it shall be mentioned that it is part of the customs territory of the Union but not part of the SSA ([10]). The EU has no Security and Safety Agreement with NI(XI) but based on the specificity of the EU-UK Withdrawal Agreement, EXS is not needed when goods are transported from the EU Member States to NI(XI) and vice-versa. Otherwise, if goods are transported from NI(XI) to the UK territory, EXS shall be submitted.

13.3 Business scenarios

The security and safety particulars, risk analysis results and control recommendations are communicated between certain customs offices. The security and safety information should not be communicated outside of the SSA e.g., to Common Transit Convention (CTC) contracting parties, which are not members of the SSA.

In the next chapters, the business scenarios are presented to define the flow of the S&S data and to clarify the different possibilities and combinations in case of export and in case of EFBT, including the cases where CTC countries or countries belonging to the S&S Area are involved.

13.4 Security and safety data at export

According to the UCC, two scenarios are applicable for goods to be taken out from the customs territory of the Union:

-   A (re)export customs declaration is lodged as pre-departure declaration that contains the security and safety particulars (combined (re)export declaration)

-   Where a (re)export declaration is not lodged as pre-departure declaration, an EXS shall be lodged directly at the customs office of exit.

([10])   In the images of the scenarios, it is reflected that NI(XI) is not part of the SSA similarly to the UK, Iceland, Serbia, Ukraine and Turkey.

13.4.1. (Re)Export declaration combined with security and safety data

In this scenario, the economic operator (EO) lodges a combined (re)export declaration (IE515 message) at the Office of Export in AES that contains the security and safety data (Column A1/A2) + B1/B2/C1 dataset of UCC/Annex B.

OoExp carries out the risk analysis and forwards this information to the Office of Exit in the IE501 (AER). The OoExt should also execute a risk analysis that should consider the received information in IE501.

The economic operator shall not submit an EXS at the OoExt.

In case of national diversion, when the declared and actual OoExt are located in the same country, the security and safety information can be found in the national export system.

In case of international diversion, when the declared and actual OoExt are located in different countries, the security and safety information is also available for the actual OoExt via IE502/IE503 message exchanges, as it is sent together with the declaration data.

A) Belgium (OoExp)
B) Poland (OoExt)
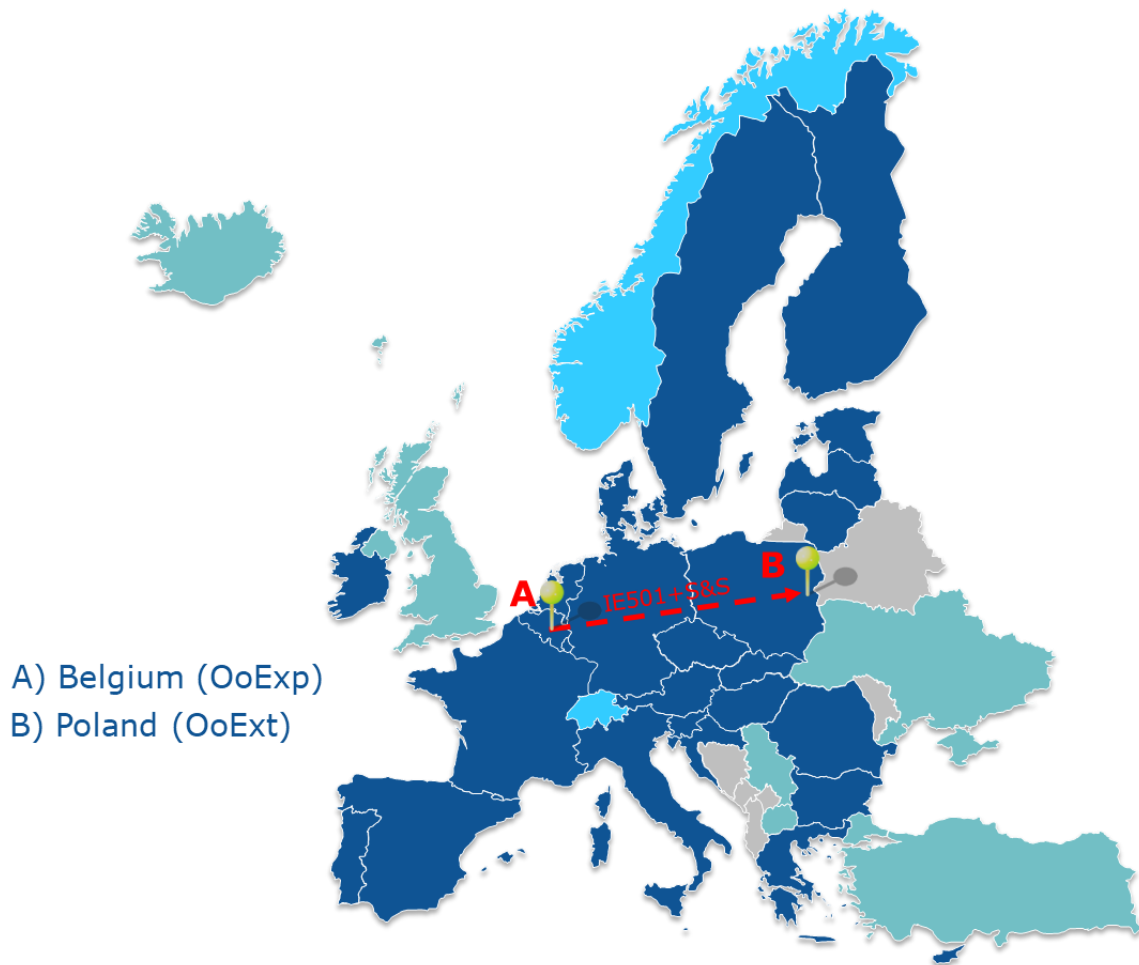
Figure 44 - (Re)Export declaration combined with security and safety data

13.4.2. Export declaration NOT combined with security and safety data

An export declaration (IE515 message) is lodged at the OoExp in AES without the security and safety data (Column B1 or B2 or C1 of Annex B). In such case, the OoExt receives only the export declaration data in IE501 message and an EXS (IE615 message) shall be lodged by one of the persons indicated in the UCC[11] in AES directly at the OoExt. The involved OoExt ensures that the trader at exit lodges the EXS in AES before the goods are taken out of CTU, by the means determined by each national administration.

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[11]   In accordance with Article 271(2) of the Code, the exit summary declaration shall be lodged by the carrier. Notwithstanding the obligations of the carrier, the exit summary declaration may be lodged instead by one of the following persons: the exporter or consignor or other person in whose name or on whose behalf the carrier acts (cf. Art 271(2a)) or by any person who is able to present the goods in question or have them presented at the customs office of exit. (cf. Art 271(2a))

In case of diversion, the lodgement of EXS shall be carried out at the exit point where the goods leave the customs territory of the Union, i.e., at the actual office of exit.
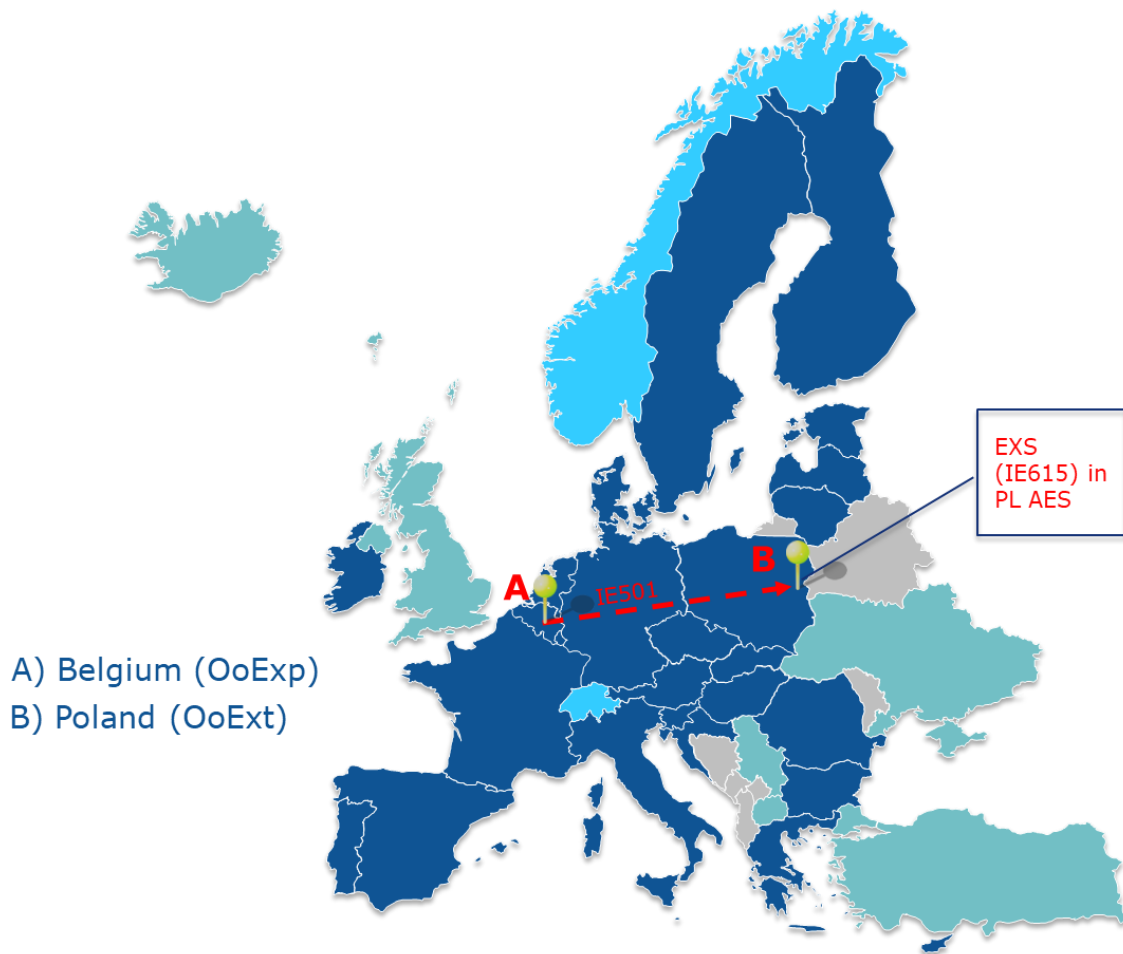
Figure 45 - (Re) export declaration not combined with security and safety data

13.5 Security and safety data in case of Export followed by transit

Generally, according to Article 329(1) of the UCC IA 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.

In case of export followed by transit (EFBT), according to Article 329 (5) and (6) of the UCC IA, the customs office of exit shall be the customs office of departure of the transit operation. It should be noted that this principle applies to the export followed by the internal transit procedure only in case the conditions referred to in Art 329(6) UCC IA are met.

The economic operator should not be obliged to lodge the security and safety data twice, i.e., both in AES and in NCTS, thus, considering Art 263(3) of the Code, the pre-departure declaration might be submitted in one of the following forms:

1. **Combined (re)export declaration** - (re)export declaration with security and safety data – In this case, the security and safety data are lodged together with the (re)export declaration at the office of export. It means that the risk analysis for security and safety purposes and the adoption of any necessary measures based on the results of that risk analysis shall be carried out at the customs office where the (re)export declaration is lodged, as per Article 264 of the Code.

   In this case, the customs officer at the office of departure of transit operation can verify that the security and safety data were lodged together with the export declaration.

2. **Combined transit declaration** - transit declaration with security and safety data – In this case, security and safety data are lodged together with the transit declaration at the office of departure. It means that the risk analysis for security and safety purposes and the adoption of any necessary measures based on the results of that risk analysis shall be carried out at the customs office to which the pre-departure declaration is lodged (i.e., the customs office of departure for transit), as per Article 264 of the Code.

3. **An EXS** is lodged at the office of exit, as per Article 271 of the Code.

   The risk analysis for security and safety purposes and the adoption of any necessary measures based on the results of that risk analysis is carried out at the customs office of exit, as per Article 264 of the Code.

   In this case, since the security and safety data were not lodged combined with the export declaration (1.) nor with the transit declaration (2.), the office of exit (which is the also the office of departure for transit) ensures that the trader at exit lodges the EXS in AES before the goods are taken out of CTU, by the means determined by each national administration.

The table below summarizes the three possibilities for lodging the security and safety data in case of EFBT and identifies the involved customs office(s) in each case:

EFBT - Possible combinations for lodging the security and safety data	Involved customs office(s) Art 264 UCC + Art 271 UCC
1. (Re)Export declaration with S&S data and Transit declaration without S&S data	Office of Export (AES) + Office of Exit (AES)
2. (Re)Export declaration without S&S data and Transit declaration with S&S data	Office of Departure (NCTS)
3. (Re)Export declaration without S&S data and Transit declaration without S&S data	Office of Departure (NCTS)

Figure 46 - Possible combinations for lodging security and safety data in case of EFBT

In case of an internal transit procedure, it should be mentioned that the customs office of departure for transit is the customs office of exit only if the conditions referred to in Art 329(6) UCC IA are fulfilled. Otherwise, the export operation in AES is not discharged with the internal transit and alternative proof of exit needs to be presented by the declarant to the office of export. In the later cases, the 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, in accordance with the general rule for determination of the customs office of exit in Article 329(1) of the UCC IA. That specific customs office ensures that the trader at exit lodges the EXS in AES before the goods are taken out of CTU, by the means determined by each national administration, if the security and safety data were not lodged combined with the export nor with the transit declaration.

The next points further describe possible scenarios for lodging the security and safety data in case of EFBT with practical examples.

13.5.1. Goods are exported and transported to third countries through EU MS, under the external transit procedure

(Re)Export declaration is lodged in an EU MS, and goods are placed under the external transit procedure in the specific cases indicated in Article 189 of the UCC DA.

In this scenario, it is considered that the OoExp and the OoExt are the same. It should be mentioned that the steps would be identical in case the OoExp and the OoExt would be different, the only difference would be that after receiving a positive IE042, the office of exit would send the IE518 to the office of export to close the export movement.

The transit movement might go through other EU MS(s) and the goods exit the customs territory of the EU to a third country.

- **Example 1** (Re)Export declaration contains security and safety data, transit declaration is not combined with security and safety data.

Figure 47 – (Re)Export declaration with S&S, Transit declaration (T1) without S&S

1. Export declaration **with** security and safety data is lodged at the BE OoExp (=OoExt).

2. Transit declaration **without** security and safety data is lodged at BE OoDep. Export MRN[12] is registered as `Previous document` in IE015.

3. BE OoDep (=OoExt) based on the export MRN registered as `Previous document` in the transit declaration, might initiate an export query (IE527/IE538) in AES to verify if security and safety data have been provided with the export declaration.

4. Since security and safety data were found in AES, exit formalities are fulfilled at the office of Exit/Departure in Belgium.

5. BE OoDep sends the IE001 message to the PL OoDes and sends positive IE042 message to the BE OoExt. AES movement is closed.

([12])   According to the Annex B of the UCC IA (description of *12 01 001 000 Reference number*), the structure of the MRN might reflect whether the given declaration contains security and safety data. E.g., if the 17th character of the MRN is `B`, it refers to the combined export declaration that contains the EXS information.

6. PL OoDes sends the destination control results IE018 to BE OoDep. NCTS movement is discharged at BE OoDep.

- **Example 2** (Re)Export declaration does not contain security and safety data, transit declaration is combined with security and safety data.
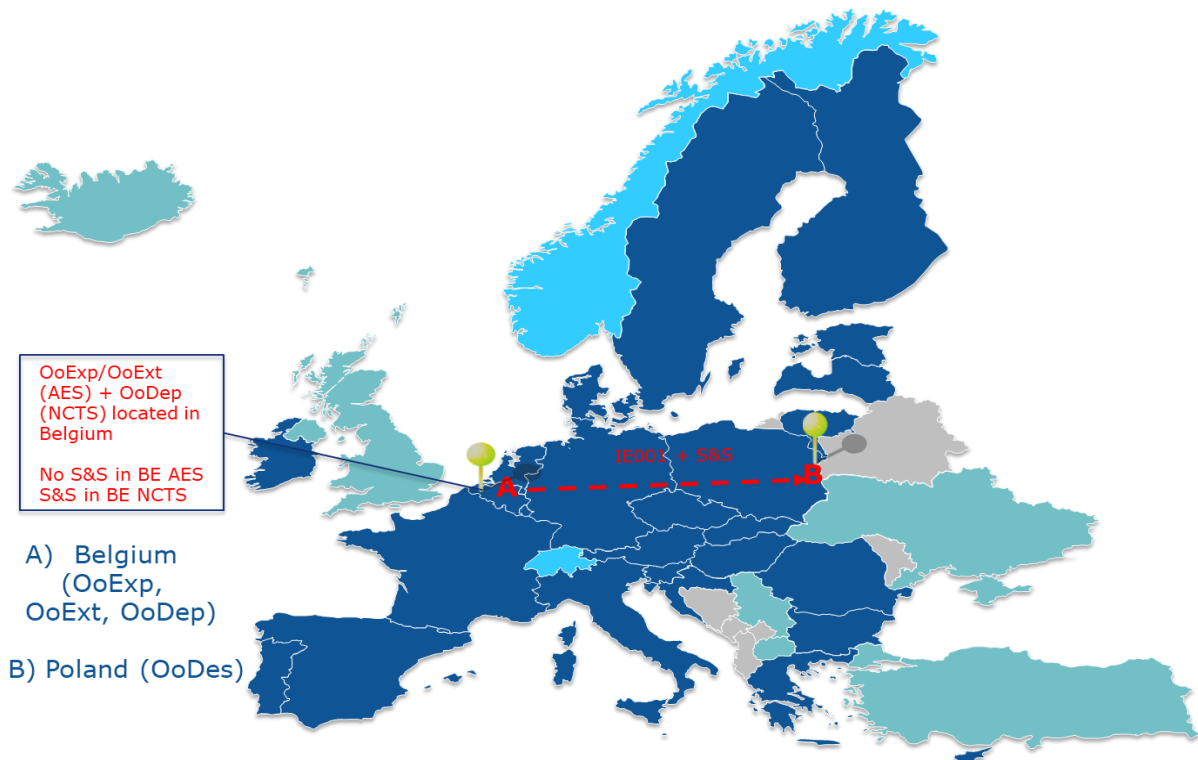
Figure 48 - (Re)Export declaration without S&S, Transit declaration (T1) with S&S

1. Export declaration **without** security and safety data is lodged at the BE OoExp.
2. Transit declaration **with** security and safety data is lodged at BE OoDep. Export MRN is registered as `Previous document` in IE015.
3. Exit formalities are fulfilled at the office of Exit/Departure in Belgium.
4. BE OoDep sends the IE001 message to the PL OoDes and sends positive IE042 message to the BE OoExt. AES movement is closed.
5. PL OoDes sends the destination control results IE018 to BE OoDep. NCTS movement is discharged at BE OoDep.

- **Example 3** Neither (re)export nor transit declarations contain security and safety data.
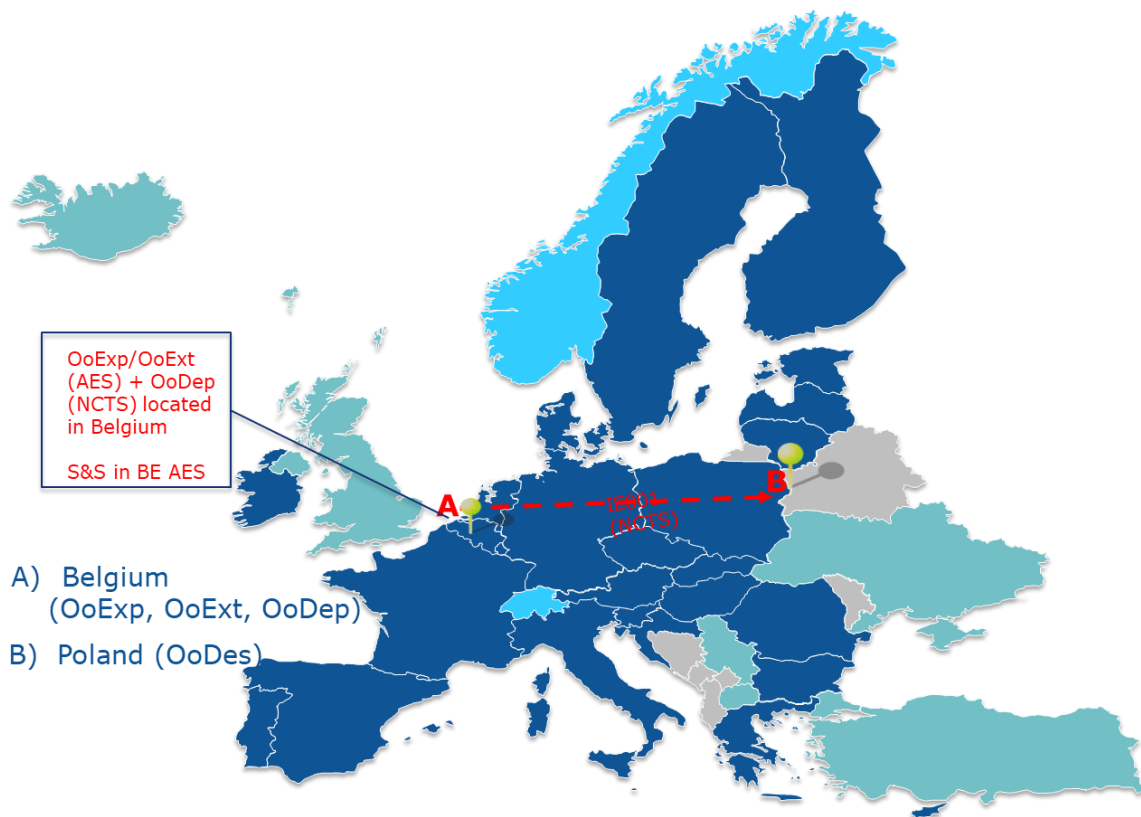

Figure 49 - (Re)Export declaration without S&S, Transit declaration (T1) without S&S

1. Export declaration **without** security and safety data is lodged at the BE OoExp.

2. Transit declaration **without** security and safety data is lodged at BE OoDep. Export MRN is registered as `Previous document` in IE015.

3. BE OoDep (=OoExt) based on the export MRN registered as `Previous document` in the transit declaration, might initiate an export query (IE527/IE538) in AES to verify if security and safety data have been provided with the export declaration.

4. Since no security and safety data were found in AES, BE OoDep ensures that the trader at exit lodges the EXS in AES before the goods are taken out of CTU, by the means determined by each national administration.

5. Exit formalities are fulfilled at the office of Exit/Departure in Belgium.

6. BE OoDep sends the IE001 message to the PL OoDes and sends positive IE042 message to the BE OoExt. AES movement is closed.

7. PL OoDes sends the destination control results IE018 to BE OoDep. NCTS movement is discharged at BE OoDep.

13.5.2. Union goods are exported and transported to a Common Transit Convention country (not part of the SSA[13]) through EU MS, under the internal transit procedure

Export declaration is lodged in an EU MS, and goods are placed under the internal transit procedure.

In this scenario it is considered that the OoExp and the OoExt are the same. It should be mentioned that the steps would be identical in case the OoExp and the OoExt would be different, the only difference would be that after receiving a positive IE042, the office of exit would send the IE518 to the office of export to close the export movement.

The transit movement might go through other EU MS(s) and the goods exit the customs territory of the EU to a third country (CTC country).

- **Example 1** Export declaration contains security and safety data, transit declaration is not combined with security and safety data.

([13]) The EU, CH and NO are forming the Security and Safety Area (SSA) and undertake to set up and apply to the carriage of goods to and from third countries the customs security measures set out in the Agreements ensuring an equivalent level of security and safety at their external borders. The lodging of ENS and EXS declarations within this area is waived, however, when goods enter or leave the SSA, ENS and EXS shall be lodged, respectively.

- **Example 2** Export declaration does not contain security and safety data, transit declaration is combined with security and safety data.

OoExp/OoExt (AES)
+ OoDep (NCTS)
located in Germany

No S&S in DE AES
S&S in DE NCTS

A) Germany
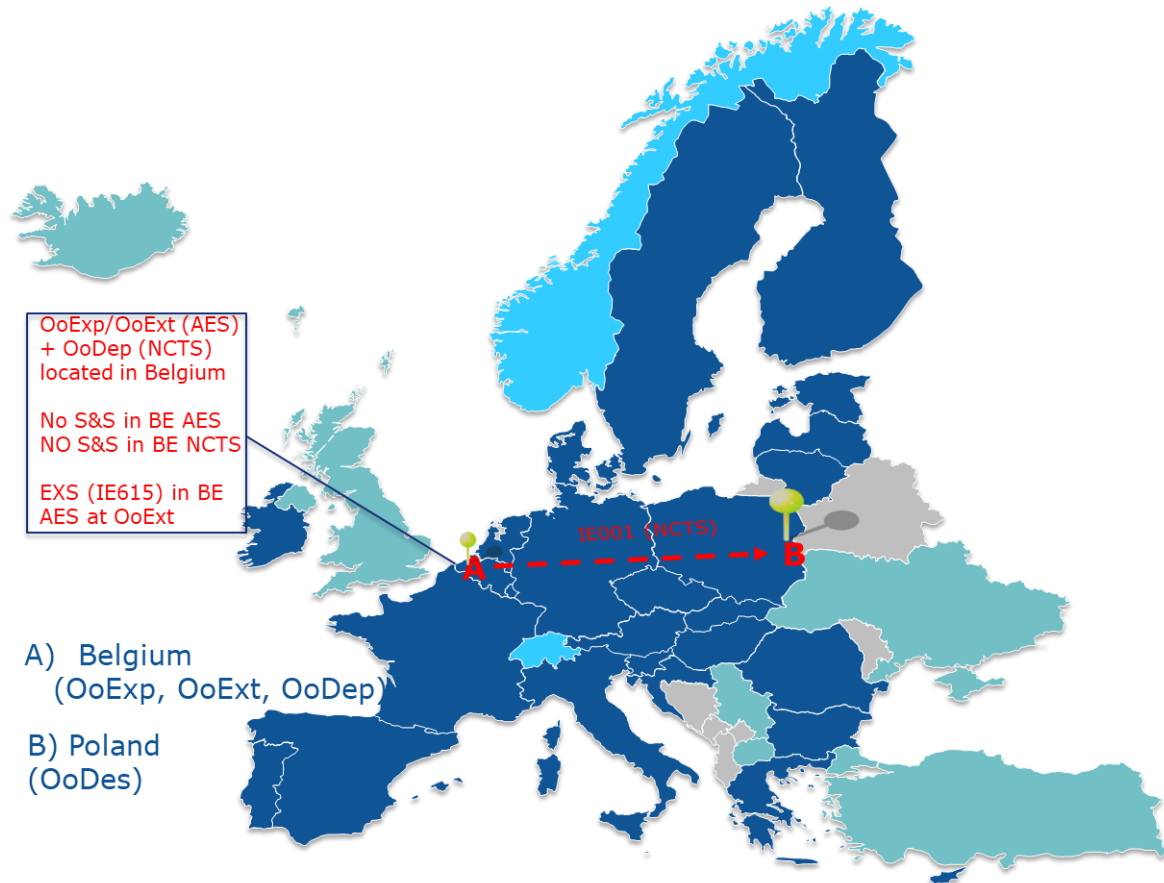(OoExp, OoExt, OoDep)
B) Serbia (OoTra)
C) Serbia (OoDes)
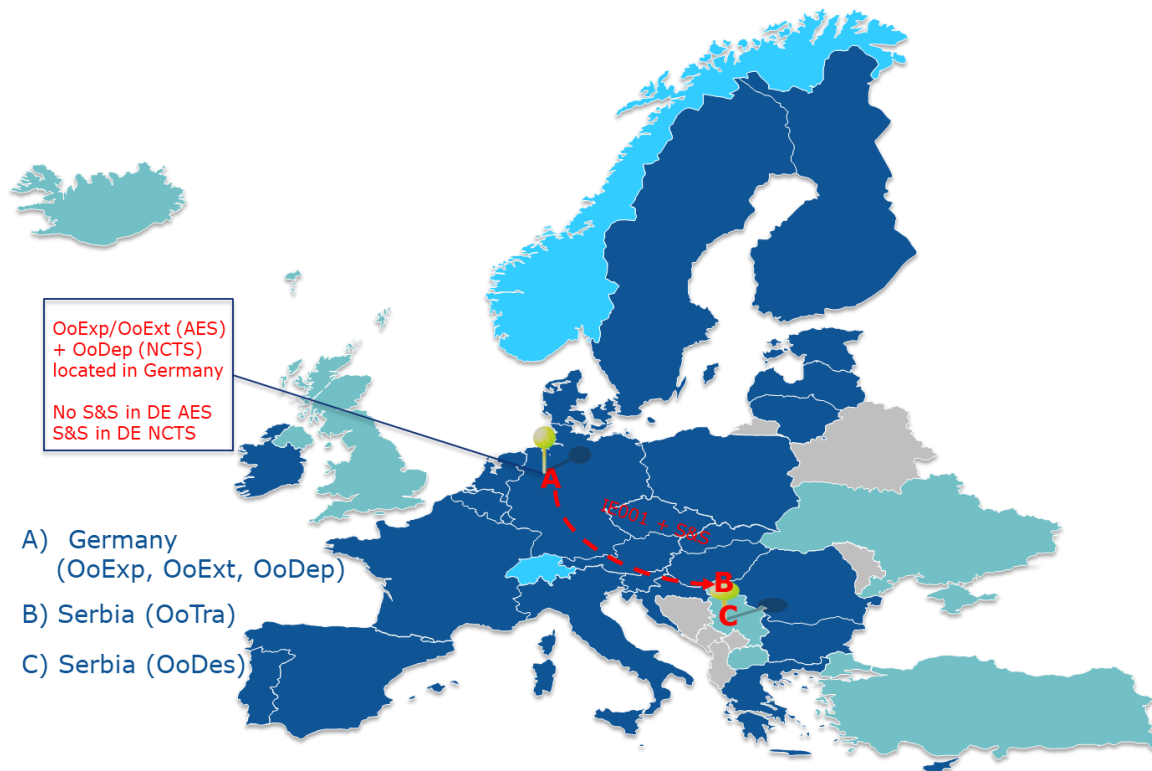
Figure 51 - Export declaration without S&S, Transit declaration (T2) with S&S

1. Export declaration **without** security and safety data is lodged at the DE OoExp.

2. Transit declaration **with** security and safety data is lodged at DE OoDep. Export MRN is registered as `Previous document` in IE015.

3. Exit formalities are fulfilled at the OoDep (=OoExt) in Germany where goods are placed under the internal transit procedure.

4. DE OoDep sends the transit declaration to
   o the RS OoTra (IE050)
   o the RS OoDes (IE001)

5. The goods physically leave the customs territory of the Union via Hungary. However, the Hungarian exit point has no OoExTra role in NCTS as the security and safety data were already lodged at DE OoDep.

6. OoDes sends the destination control results IE018 to DE OoDep. NCTS movement is discharged at DE OoDep.

7. DE OoDep sends a positive IE042 to DE OoExt and the AES movement is closed.

- **Example 3** Neither export nor transit declarations contain security and safety data.

OoExp/OoExt (AES)
+ OoDep (NCTS)
located in Germany

No S&S in DE AES
No S&S in DE NCTS

EXS (IE615) in DE
AES at OoExt

A) Germany
    (OoExp, OoExt, OoDep)
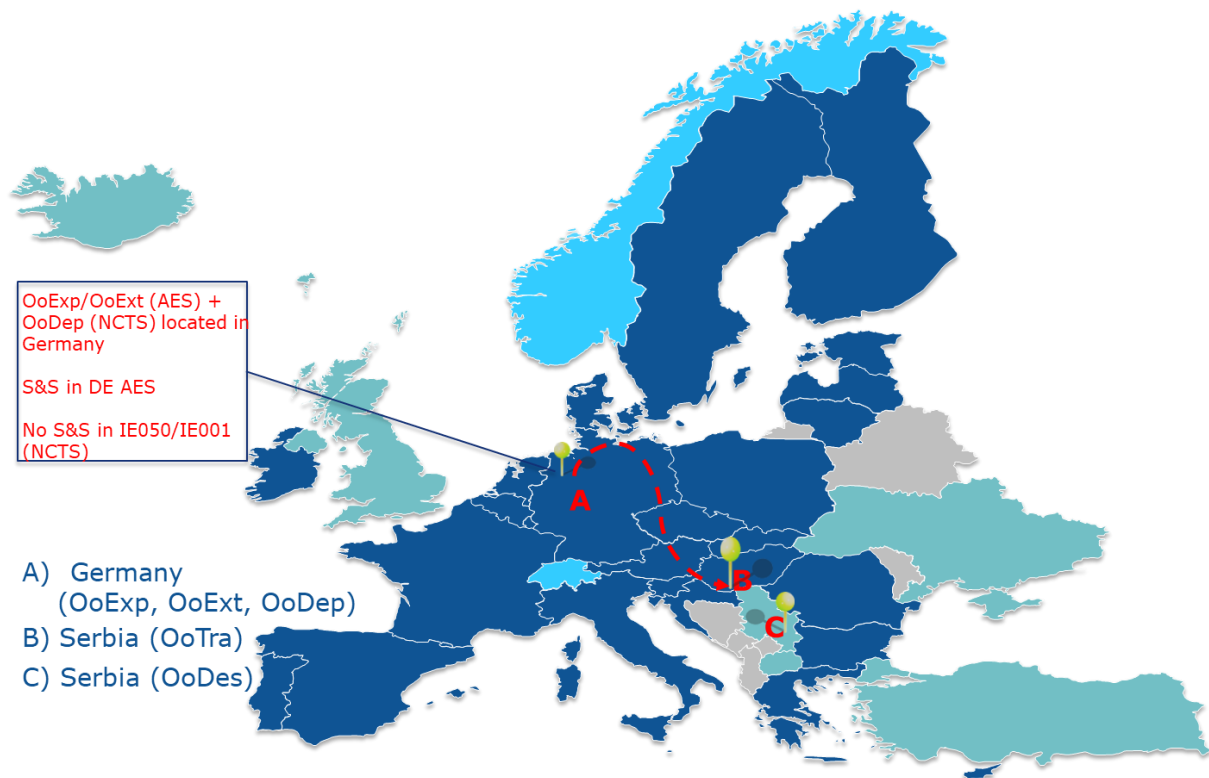B) Serbia (OoTra)
C) Serbia (OoDes)
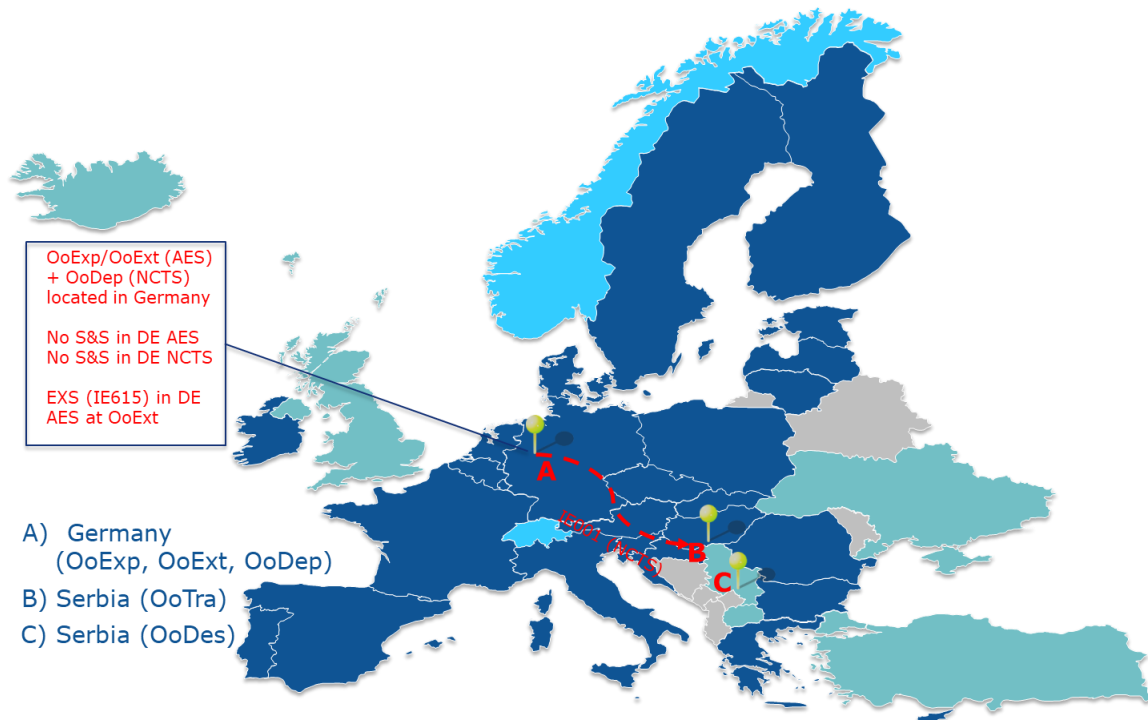
Figure 52 - Export declaration without S&S, Transit declaration (T2) without S&S

1. Export declaration **without** security and safety data is lodged at the DE OoExp.

2. Transit declaration **without** security and safety data is lodged at DE OoDep. Export MRN is registered as `Previous document` in IE015.

3. DE OoDep (=OoExt) based on the export MRN registered as `Previous document` in the transit declaration, might initiate an export query (IE527/IE538) in AES to verify if security and safety data have been provided with the export declaration.

4. Since no security and safety data were found in AES, DE OoDep (=OoExt) ensures that the trader at exit lodges the EXS in AES before the goods are taken out of CTU, by the means determined by each national administration.

5. Exit formalities are fulfilled at the office of Exit/Departure in Germany.

6. DE OoDep sends the transit declaration without security and safety data to
    ➢ the RS OoTra (IE050)
    ➢ the RS OoDes (IE001)

7. The goods physically leave the customs territory of the Union via Hungary. However, the customs office of Hungary situated at the border has no role to play at the transit

point of view nor at the pre-departure declaration point of view as the security and safety data were already lodged in AES at DE OoExt.

8. RS OoTra confirms the crossing of border and OoDes sends the destination control results IE018 to DE OoDep. NCTS movement is discharged at DE OoDep.

9. DE OoDep sends a positive IE042 to DE OoExt and the AES movement is closed.

Remarks:

✓ In case the external transit procedure is used following the export of the goods, all the above steps would remain applicable except that the AES movement would be closed when OoDep sends the IE001 to OoDes.

13.5.3. Goods are exported and transported to/via Common Transit Convention country (part of the SSA) under the internal transit procedure

According to the provisions of the Security Agreements, there is no need to lodge an EXS declaration for movements involving only SSA countries. The following EFBT scenarios might be identified involving CH and NO.

13.5.3.1 *Scenario 1*

Export declaration is lodged in an EU MS and goods are transported to CTC country (part of SSA).

Goods are placed under an **internal** transit procedure in the EU MS.

In this case the OoExp and the OoExt are the same. It should be mentioned that the steps would be identical in case the OoExp and the OoExt would be different, the only difference would be that after receiving a positive IE042, the office of exit would send the IE518 to the office of export to close the export movement.

Example: Goods are exported from ES to NO and transported from ES to NO destination place under the internal transit procedure in NCTS.

Figure 53 - Export declaration without S&S, Transit declaration (T2) without S&S, goods transported to/via CTC country (part of SSA)

1. Export declaration **without** security and safety data is lodged at the ES OoExp.

2. Transit declaration **without** security and safety data is lodged at ES OoDep. Export MRN is registered as `Previous document` in IE015.

3. ES OoDep waive the EXS since the OoDes is a country of the SSA.

4. ES OoDep sends the transit declaration without security and safety data to

   ➢ the NO OoTra (IE050)

   ➢ the NO OoDes (IE001)

5. The NO OoTra confirms the crossing of border and NO OoDes sends the destination control results IE018 to ES OoDep. NCTS movements is discharged at ES OoDep.

6. ES OoDep sends a positive IE042 to ES OoExt and the AES movement is closed.

13.5.3.2 *Scenario 2*

Export declaration is lodged in an EU MS and goods are transported to third country outside of the EU via CTC country (part of SSA).

Goods are placed under the **internal** transit procedure in the EU MS.

In this case the OoExp and the OoExt are the same. It should be mentioned that the steps would be identical in case the OoExp and the OoExt would be different, the only difference would be that after receiving a positive IE042, the office of exit would send the IE518 to the office of export to close the export movement.

Example 1 Goods are exported from FR to China (CN) via CH. Export declaration contains security and safety data, transit declaration is not combined with security and safety data.
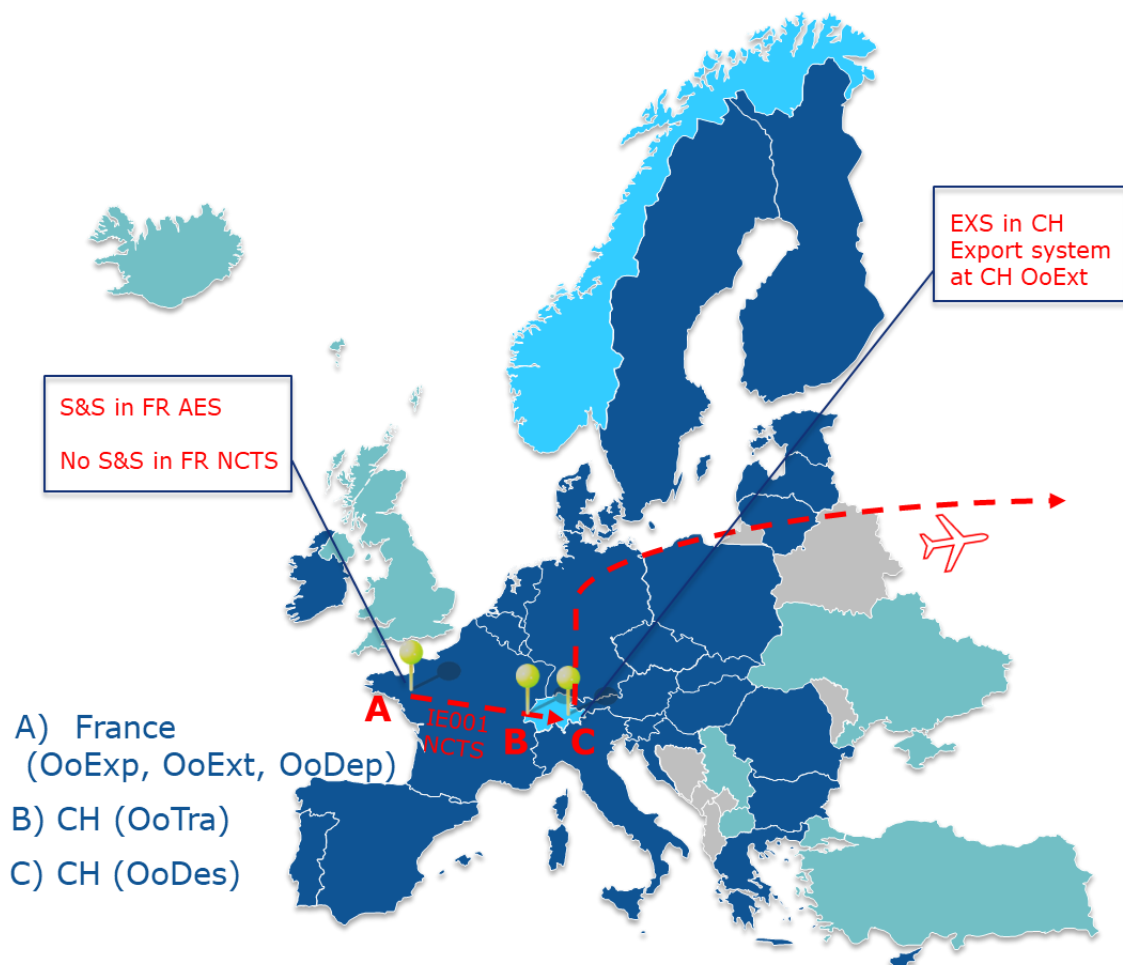
Figure 54 - Export declaration with S&S, Transit declaration (T2) without S&S, goods transported to 3rd country via CTC country (part of SSA)

1. Export declaration **with** security and safety data is lodged at the FR OoExp.

2. Transit declaration **without** security and safety data is lodged at FR OoDep. Export MRN is registered as `Previous document` in IE015.

3. FR OoDep sends the transit declaration to

   ➢ the CH OoTra (IE050)

   ➢ the CH OoDes (IE001)

4. The CH OoTra confirms the crossing of border and CH OoDes sends the destination control results IE018 to FR OoDep. NCTS movement is discharged at FR OoDep.

5. FR OoDep sends a positive IE042 to FR OoExt and the AES movement is closed.

6. The security and safety data were lodged at the FR OoExp but since AES is not linked to the CH export system, the security and safety data cannot be verified by CH. Therefore, an EXS must be lodged in CH at the customs office of exit.

Remarks:

✓ Although it is not mandatory to include security and safety data in NCTS, it is advisable, in this scenario, to lodge a combined transit declaration (transit declaration with security and safety data) to facilitate the customs formalities for the exit of the goods from CH. It should be highlighted that if the transit declaration is not lodged combined with S&S data, an EXS will be required at the customs office of exit in CH, which is the customs office competent for the place from where the goods leave CH, in accordance with Art 20 of the CH/EEA Security Agreements.

✓ In case the security and safety data are not lodged together with the export declaration in AES nor with the transit declaration in NCTS, the practical result would be the same as explained under this example, i.e., an EXS would need to be lodged in CH at the customs office of exit.

Example 2 Goods are exported from FR to China (CN) via CH. Export declaration does not contain security and safety data, transit declaration is combined with security and safety data.
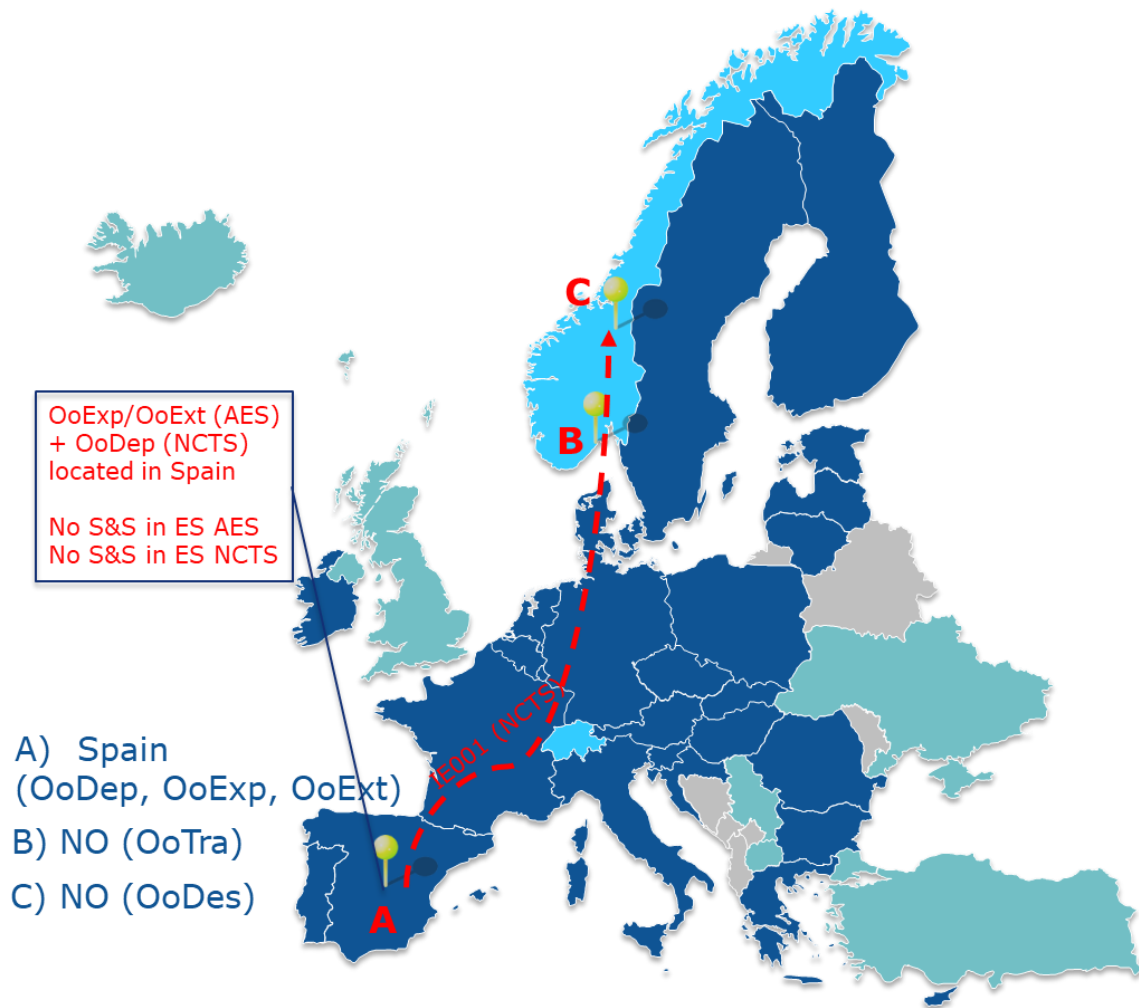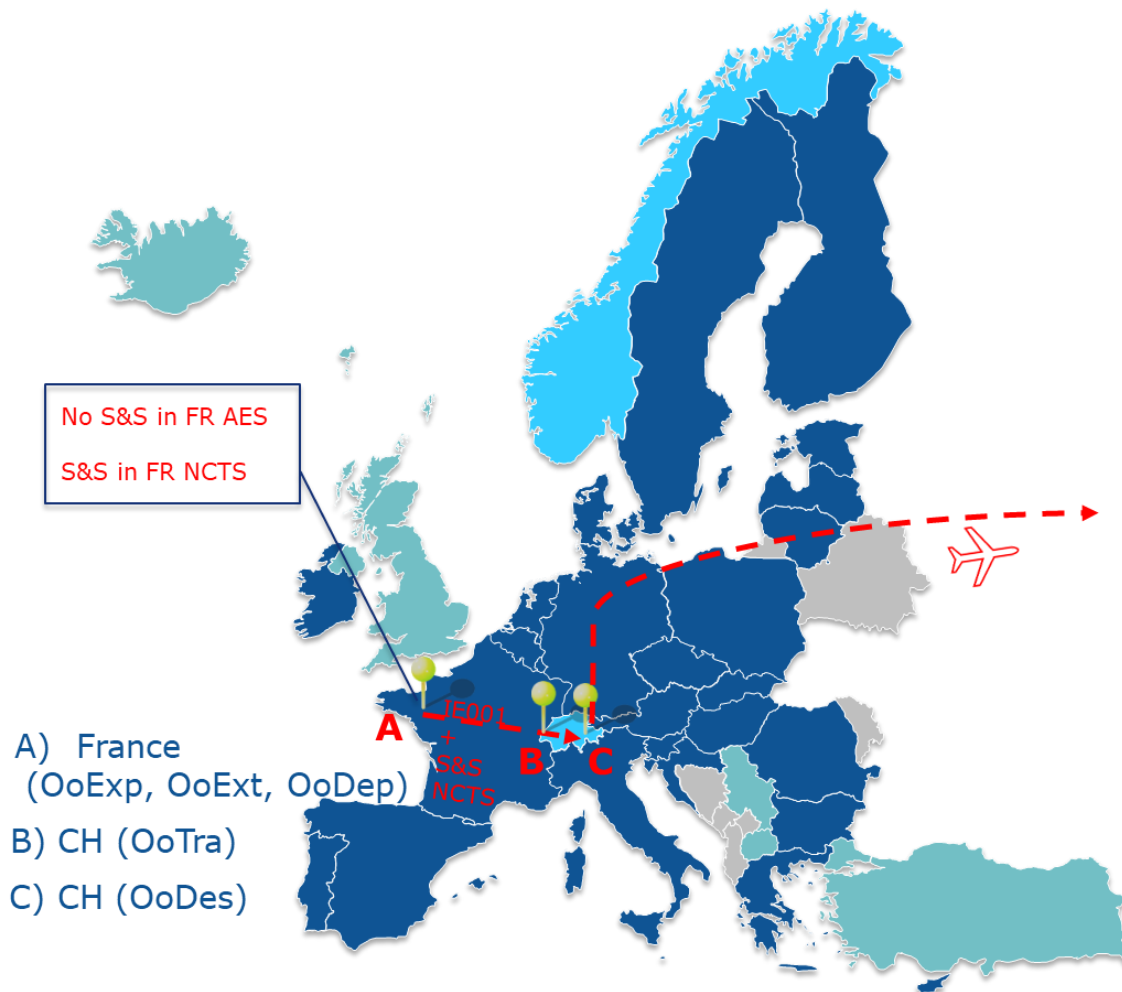
Figure 55 - Export declaration without S&S, Transit declaration (T2) with S&S, goods transported to 3rd country via CTC country (part of SSA)

1. Export declaration **without** security and safety data is lodged at the FR OoExp.

2. Transit declaration **with** security and safety data is lodged at FR OoDep. Export MRN is registered as `Previous document` in IE015.

3. FR OoDep sends the transit declaration to

   ➢ the CH OoTra (IE050)

   ➢ the CH OoDes (IE001)

4. The CH OoTra confirms the crossing of border and CH OoDes sends the destination control results IE018 to FR OoDep. NCTS movements is discharged at FR OoDep.

5. FR OoDep sends a positive IE042 to FR OoExt and the AES movement is closed.

6. Since CH received the security and safety data from OoDep via NCTS, no further security and safety formalities shall be carried out when the goods physically leave Switzerland.

Remarks:

- ✓ Security and safety data are sent to CH in NCTS according to Article 20 (2) of the Security Agreement.

- ✓ This example can be applied vice-versa for movement starting from CH/NO and leaving the SSA from an EU MS.

14 Annex B – Transport Equipment data group and Seals

14.1 Background

In NCTS and AES, a new concept was designed in the IE015/IE515 declaration messages under D.G. 'Transport Equipment' to cover all possible cases that may occur in relation to combination of the containers, seals and relevant goods items. Using the structure of the D.G. 'Transport Equipment' that contains the D.G. 'Seals' and D.G. 'Goods reference' as well, declarant/holder of the transit procedure can register correctly:

- if goods are sealed or not in general,

- in which container the goods are (if containerised)

- which seals are at which container (if a container is sealed)

- which seals are used at which goods items.

One data item that have an impact on D.G. 'Transport equipment' is the check box of the `Container indicator`. If the check box of the `Container indicator` is not present in IE015/IE515, the D.G. 'Transport Equipment' is not used, as explained in Guideline G0332. Otherwise, Condition C0823 determines that it is required to fill in 'Transport Equipment' data group when `Container indicator` flag is set to '1' (existence of containers) and it is optional to provide information under this data group if `Container indicator` flag is '0' (no containers). the guideline G0103 determines which data groups can be omitted and which not in the D.G. 'Transport Equipment'.

In the few examples below, the following situations are reflected:
- the seals can be applied **only outside** the container/trailer,

- the seals can be applied **only inside** the container/trailer on some/all goods items,

- the seals can be applied **as a mix**: **outside** the container/trailer **and inside** on all/some goods items included in the container/trailer.

The combinations of the containers-seals-goods references might be even more complex in practice. The aim of the examples is to show the `basic` possibilities how the D.G. 'Transport Equipment' might be filled in in IE015/IE515 messages in NCTS P5/AES.

14.2 **EXAMPLES**

14.2.1. Non-containerised goods

If the check box of the `Container indicator` is not filled in in IE515/IE015, then D.G. 'Transport Equipment' cannot be filled in neither (as explained in Guideline G0332).

In case of non-containerised but sealed goods, the `Container indicator` shall be set to '0', which enables to fill in 'Transport equipment' data group (as per C0823).

Example 1: Declaration contains 2 goods items. Goods are not containerised but sealed with the same seal.

------CONSIGNMENT	
Container indicator	0
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	2
---------SEAL	
Sequence number	1
Identifier	Seal1
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2

Figure 56 - Declaration with two items, goods not containerised but sealed with the same seal

Example 2: Declaration contains 2 goods items. Goods are not containerised but sealed with different seals.

------CONSIGNMENT	
Container indicator	0
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	2
---------SEAL	
Sequence number	1

Identifier	Seal1
---------**GOODS REFERENCE**	
Sequence number	1
Declaration goods item number	1
---------**SEAL**	
Sequence number	2
Identifier	Seal2
---------**GOODS REFERENCE**	
Sequence number	2
Declaration goods item number	2

Figure 57 - Declaration with two items, goods not containerised but sealed with different seals

14.2.2. Containerised goods

Example 1: Container is not sealed. Declaration contains 3 goods items without any seals. All the 3 goods items can be found in the container.

It might be registered in two different ways following C0670 description. So, either registering the transport equipment with no seals and without defining the 3 goods items. Or to register the transport equipment with no seals but adding the 3 goods items. Both means that all the 3 goods items can be found in the non-sealed container.

------**CONSIGNMENT**	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	0

Figure 58 - Declaration with three items without any seals in a non-sealed container (1)

OR

------**CONSIGNMENT**	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	0
---------**GOODS REFERENCE**	

Sequence number	1
Declaration goods item number	1
---------**GOODS REFERENCE**	
Sequence number	2
Declaration goods item number	2
---------**GOODS REFERENCE**	
Sequence number	3
Declaration goods item number	3

Figure 59 - Declaration with three items without any seals in a non-sealed container (2)

Example 2: Container is not sealed. Declaration contains 3 goods items and only 1 good item

------**CONSIGNMENT**	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	0
---------**GOODS REFERENCE**	
Sequence number	1
Declaration goods item number	1
---------**GOODS REFERENCE**	
Sequence number	2
Declaration goods item number	2
---------**GOODS REFERENCE**	
Sequence number	3
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------**SEAL**	
Sequence number	1
Identifier	Seal01
---------**GOODS REFERENCE**	
Sequence number	1
Declaration goods item number	1

Figure 60 - Declaration with three items, only one item is sealed inside the container, the three items are in the container, non-sealed container

Example 3: Container is not sealed. Declaration contains 3 goods items. All the 3 goods items can be found in the container. Good item 1 and goods items 2-3 are sealed with 2 separate seals inside the container.

------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	0
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal01
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal02
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	3

Figure 61 - Declaration with three items, item 1 and items 2-3 are sealed with two seals inside the container, the three items are in the container, non-sealed container

Example 4: There are 2 containers that are not sealed. Declaration contains 5 goods items. Goods items 2 and 3 found in Container 1; goods items 1, 4 and 5 found in Container 2. Goods items are not sealed inside the containers.

------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	0
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	2
Container identification number	CONT456
Number of Seals	0
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	4
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	5

Figure 62 - Declaration with five items, items 2 and 3 are in container 1, items 1,4 and 5 are in container 2, items are not sealed inside the container, two containers are not sealed

Example 5: Container is sealed with 1 seal. Declaration contains 3 goods items without any seals. All the 3 goods items can be found in the container.

It might be registered in two different ways following C0670 description. So, either registering the transport equipment with the 3 seals but without defining the 3 goods items under it. Or

to register the transport equipment adding the 3 seals and defining all the 3 goods items. Both means that all the 3 goods items can be found in the sealed container.

------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal1

Figure 63 - Declaration with three items without any seals, the three items are in the container, container is sealed with one seal (1)

OR

------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal1
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	3

Figure 64 - Declaration with three items without any seals, the three items are in the container, container is sealed with one seal (2)

Example 6: Container is sealed with 2 seals. Declaration contains 3 goods items and only one goods item is sealed. All the 3 goods items can be found in the container.

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------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	2
---------SEAL	
Sequence number	1
Identifier	Seal1
---------SEAL	
Sequence number	2
Identifier	Seal2
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal01
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1

Figure 65 - Declaration with three items, only one item is sealed, the three items are in the container, container is sealed with two seals

Example 7: Container is sealed with 1 seal. Declaration contains 3 goods items. All the 3 goods items can be found in the container. Good item 1 and goods items 2-3 are sealed with 2 separate seals inside the container.

------CONSIGNMENT	
Container indicator	1

TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal1
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal01
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal02
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	3

Figure 66 - Container is sealed with one seal. Declaration contains 3 items. Item 1 and items 2-3 are sealed with two separate seals inside the container. All the 3 items can be found in the container.

Example 8: Container is sealed with 1 seal. Declaration contains 4 goods items, and 3 goods items can be found in the container. Good item 1 is sealed inside the container. The remaining

2 goods items are not sealed inside the container. There is a 4th goods item that is also sealed but can be found in another transport equipment that is not sealed.

This scenario covers the cases when a sealed box is placed e.g., in the truck next to the driver, meanwhile the rest of the goods placed in a container.

------CONSIGNMENT	
Container indicator	1
TRANSPORT EQUIPMENT	
Sequence number	1
Container identification number	CONT123
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal1
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
---------GOODS REFERENCE	
Sequence number	2
Declaration goods item number	2
---------GOODS REFERENCE	
Sequence number	3
Declaration goods item number	3
TRANSPORT EQUIPMENT	
Sequence number	1
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal01
---------GOODS REFERENCE	
Sequence number	1
Declaration goods item number	1
TRANSPORT EQUIPMENT	
Sequence number	2
Number of Seals	1
---------SEAL	
Sequence number	1
Identifier	Seal02
---------GOODS REFERENCE	

Sequence number	1
Declaration goods item number	4

Figure 67 - Container is sealed with 1 seal. Declaration contains 4 items, and 3 items can be found in the container. Item 1 is sealed inside the container. The remaining 2 items are not sealed inside the container. Item 4 is sealed but can be found in another transport equipment that is not sealed

15 Annex C – Risk Analysis Identification data group in IE501 message

With reference to Chapter 7.9 (Risk assessment and risk analysis identification), the following examples show the possible combinations of Security and Safety (S&S) and national (fiscal) risk analysis matches registered in the IE501 message.

Example 1:

As a result of the risk analysis, some S&S CRCs were matched at the OoExp and the S&S risk result codes are e.g., R501D (last letter `D` means that immediate action is needed at the OoExp, so this information is not relevant for the OoExt), O506E (last letter 'E' means that an action is needed at the OoExt), R599N (last letter 'N' means national profile on S&S or random control; the CRC number (599) is fictitious. No national (fiscal) risks were identified. So, only D.E. 'Risk analysis result/Code' should be filled in with the relevant information in IE501 message.

> **---RISK ANALYSIS IDENTIFICATION**
> Code = R (Common risk identified)
> **------RISK ANALYSIS**
> Sequence number =1
> Declaration goods item number = 0
> **---------RISK ANALYSIS RESULT**
> Sequence number =1
> Code = O506E
> Risk area code (empty)
> Text (optional to be filled in)

Only those codes should be forwarded to OoExt where the last letter of the code is `E` (e.g., O506E), meaning that some kind of action might be needed at the OoExt. It is just a recommendation for OoExt or just draw the attention of the OoExt to be more cautious with the given consignment when it arrives at exit within a given time period.

Example 2:

As a result of risk analysis, some S&S CRCs were matched at the OoExp and the S&S risk result codes contain only letter `D` and `N` as the last digit, e.g. R501D, O503D, O598N No national (fiscal) risks were identified.

> **---RISK ANALYSIS IDENTIFICATION**
> Code = N (No risk identified to be handled at the next Customs Office)

It shall be mentioned that condition C0251 was implemented in IE501 message saying that in case of Risk analysis identification code N or Z (from CL107), the remaining part of the D.G. Risk analysis identification is not used (as there is no information that can be provided to the OoExt).

Example 3:

As a result of risk analysis, no S&S CRCs were matched at the OoExp, so no S&S risk result codes were generated by the risk management system. But national (fiscal) risk was identified and OoExp would like to send this information to OoExt for information purposes. So only D.E. Risk analysis result/Risk area code should be filled in with the relevant information in IE501 message.

> **---RISK ANALYSIS IDENTIFICATION**
> Code = X (National (fiscal) risk identified)
> **------RISK ANALYSIS**
> Sequence number =1
> **---------RISK ANALYSIS RESULT**
> Sequence number =1
> Code = empty
> Risk area code = 1003010 (Explosives precursors)
> Text (optional to be filled in)

Example 4:

Combination of common and national risks matches found on the same goods items. The S&S risk result codes are e.g. R501D, O504E, R599N . In such case, both D.E. Risk analysis result/Code and Risk area code should be filled in with the relevant information in IE501 message.

> **---RISK ANALYSIS IDENTIFICATION**
> Code = Y (Combined risk identified)
> **------RISK ANALYSIS**
> Sequence number =1
> Declaration goods item number = 1
> **---------RISK ANALYSIS RESULT**
> Sequence number =1
> Code = O504E
> Risk area code = 402000 (Chemicals and poison)

    Text (optional to be filled in)

Similarly to `Example 1`, only those S&S codes (e.g. O004E) should be forwarded to OoExt where the last letter of the code is `E`.

Example 5:
Combination of common and national risks matches found on different goods items. The export declaration contains 5 goods items. As a result of the risk analysis, some S&S CRCs were matched for the 2nd goods item and the S&S risk result codes are e.g. R501D, R502E, O504E, R599N . In addition, regarding the 5th goods item, national (fiscal) risk was identified. In such case, the D.G. Risk Analysis identification can be filled in as follows:

    ---RISK ANALYSIS IDENTIFICATION 1X
    Code = Y (Combined risk identified)
    ------RISK ANALYSIS 999X
    Sequence number =1
    Declaration goods item number =2
    ---------RISK ANALYSIS RESULT 99X
        Sequence number =1
        Code = O504E
        Risk area code (empty)
        Text (optional to be filled in)
        Sequence number =2
        Code = R502E
        Risk area code (empty)
        Text (optional to be filled in)
    Sequence number =2
    Declaration goods item number = 5
    ---------RISK ANALYSIS RESULT
        Sequence number =1
        Code = (empty)
        Risk area code = 1007000 (Firearms, Weapons and ammunition)
        Text (optional to be filled in)