

**COMMISSION REGULATION (EEC) No 3269/92
of 10 November 1992**

laying down certain implementing provisions of Articles 161, 182 and 183 of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as regards the export procedure and re-export and goods leaving the customs territory of the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, hereinafter referred to as 'the Code', and in particular Article 249 thereof,

Whereas Article 161 of the Code introduced an export procedure in accordance with the internal market established from 1 January 1993;

Whereas, according to that procedure, the export declaration must be lodged at the customs office responsible for supervising the place where the exporter is established or where the goods are packed or loaded for export shipment;

Whereas certain provisions are needed in order to determine more clearly the place where the exporter is established and to provide for the derogations required to take account of certain special situations;

Whereas it is appropriate to reduce export formalities for certain means of transport as well as in the case of certain uses of a transit procedure under certain conditions;

Whereas, in order to take account of the internal market, it is appropriate to lay down the rules applicable where simplified procedures are used;

Whereas it is also appropriate to lay down the procedures applicable to re-exportation referred to in Article 182 of the Code;

Whereas it is necessary in accordance with Article 183 of the Code to adopt measures with a view to monitoring compliance with control measures on export with regard to goods leaving the customs territory of the Community with the intention of their being reintroduced into a different part of that territory, when the goods in question are not covered by a customs procedure;

Whereas it is appropriate to lay down transitional provisions to deal with the situation of goods where export

formalities were completed in 1992 but which leave the customs territory only in 1993;

Whereas it is appropriate to limit the application of Article 4 (2) of this Regulation to a period of two years; whereas it is appropriate to review the subject in the light of experience before that time;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

Normal procedure

Article 1

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

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

Article 2

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

Article 3

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

⁽¹⁾ OJ No L 302, 19. 10. 1992, p. 1.

Article 4

1. Where there are duly justified good reasons, an export declaration may be accepted:

- at a customs office other than that referred to in the first sentence of Article 161 (5) of the Code,
- at a customs office other than that referred to in Article 3 of this Regulation.

In these cases, checks relating to the application of prohibitions and restrictions must take account of the special nature of the situation.

2. Where in the cases referred to in paragraph 1, export formalities are not completed in the exporter's Member State, the customs office where the export declaration has been lodged is to send a copy of the Single Administrative Document to a designated office in the exporter's Member State where the exporter is established.

Article 5

Without prejudice to Article 17 of Commission Regulation (EEC) No 2453/92⁽¹⁾, where the export declaration is made on the basis of the Single Administrative Document, copies No 1, No 2 and No 3 shall be used. The customs office where the export declaration has been lodged (customs office of export) shall stamp box A and, where appropriate, complete box D. On granting release of the goods, it shall retain copy No 1, send copy No 2 to the statistical office of the Member State of the customs office of export and return copy No 3 to the person concerned.

Article 6

1. Copy No 3 of the Single Administrative Document and the goods released for export must be presented to customs at the customs office of exit.

2. 'Customs office of exit' means:

- (a) in the case of goods exported by rail, post, air or sea, the customs office competent for the place where the goods are taken over under a single transport contract for carriage to a third country by the railway companies, the postal authorities of the Member States, the airlines or the shipping companies;

(b) in the case of goods exported by pipeline and of electrical energy, the customs office designated by the Member State where the exporter is established;

(c) in the case of goods exported by other means or in circumstances not covered by (a) and (b), the last customs office before the goods leave the customs territory of the Community.

3. The customs office of exit shall satisfy itself that the goods presented correspond to those declared and shall supervise and certify their physical departure by an endorsement on the reverse of copy No 3. The endorsement shall take the form of a stamp showing the name of the office and the date. The customs office of exit shall return copy No 3 to the person presenting it, for return to the declarant.

In the case of split departure, the endorsement shall be given only for those goods which actually leave. In the case of split departure via several different customs offices, the customs office of exit where the original of copy No 3 was presented shall, upon receiving a duly justified request, certify a copy of copy No 3 for each part of the goods in question, with a view to it being presented to another office of exit concerned. The original of copy No 3 shall be noted accordingly.

When the entire operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of copy No 3, in which case this copy shall not be returned.

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

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

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

5. In the cases referred to in paragraph 2 (a), the customs office of exit shall endorse copy No 3 of the export declaration in accordance with paragraph 3 after making the endorsement 'Export' in red on the transport document and affixing its stamp. Where, in the case of regular shipping lines or direct transport or flights to third country destinations, the operators are able to guarantee the regularity of operations by other means, the endorsement 'Export' shall not be required.

⁽¹⁾ OJ No L 249, 28. 8. 1992, p. 1.

6. Where goods sent to a third country or a customs office of exit under a transit procedure are concerned, the office of departure shall endorse copy No 3 in accordance with paragraph 3 and return it to the declarant after making the endorsement 'Export', in red, on all copies of the transit document or any other document replacing it. The customs office of exit shall control the physical exit of the goods.

The first sub-paragraph shall not apply where presentation at the office of departure as referred to in Article 78 (4) and (7) and Article 93 (6) and (9) of Commission Regulation (EEC) No 1214/92⁽¹⁾ is dispensed with.

7. The customs office of exit may ask the exporter to provide evidence that the goods have left the customs territory of the Community.

Article 7

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

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

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

Article 8

Where goods leave the customs territory of the Community without an export declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 3 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question and the fact that they left the customs territory of the Community. That office shall also endorse copy No 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties nor the consequences which may arise as regards the common agricultural policy.

⁽¹⁾ OJ No L 132, 16. 5. 1992, p. 1.

Article 9

1. Where goods released for export do not leave the customs territory of the Community, the exporter shall immediately inform the customs office of export. Copy No 3 of the export declaration shall be returned to that office.

2. Where, in the cases referred to in Article 6 (5) or (6), a change in the contract of carriage has the effect of terminating inside the customs territory of the Community a transport operation which should have finished outside it, the companies or authorities concerned may carry out the amended contract only with the agreement of the customs office referred to in Article 6 (2) (a) or, in the case of a transit operation, the office of departure. In this case copy No 3 should be returned.

CHAPTER 2

Simplified procedures for formalities to be carried out at the customs office of export

Article 10

The formalities referred to in Article 5 may be simplified in accordance with the provisions of this chapter.

The provisions of Articles 6 and 9 shall apply to this chapter.

Section 1: Incomplete declarations

Article 11

The procedure for incomplete declarations shall allow the customs authorities to accept, in a duly justified case, a declaration which does not contain all the particulars required, or which is not accompanied by all documents necessary at exportation.

Article 12

1. Export declarations which the customs authorities may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex VII to Regulation (EEC) No 2453/92, shall contain at least the particulars referred to in boxes 1, (first subdivision), 2, 14, 17, 31, 33, 38, 44 and 54 of the Single Administrative Document and:

— where the goods are liable for export duties or subject to any other measures provided for under the common agricultural policy, all the information required for the proper application of such duties or measures,

— any further information considered necessary in order to identify the goods, apply the provisions governing their export and determine the amount of any security required before the goods may be exported.

2. The customs authorities may allow the declarant not to complete boxes 17 and 33 on condition he declares that export of the goods in question is not subject to prohibitions or restrictions and the customs authorities have no reason for doubt in this respect and that the description of the goods allows the tariff classification to be determined immediately and unambiguously.

3. The export declarations referred to in paragraph 1 must be accompanied by any documents which are required to be presented before the goods can be exported.

4. By way of derogation from paragraph 3, a declaration not accompanied by one of the documents required to be presented before the goods can be exported may be accepted once it is established to the satisfaction of the customs office that :

- (a) the document concerned exists and is valid ;
- (b) it could not be annexed to the declaration for reasons beyond the declarant's control ;
- (c) any delay in accepting the declaration would prevent the definitive export of the goods or make them liable to a higher rate of export duty or a lower refund.

5. Copy No 3 shall include one of the following endorsements in box 44 :

- exportacion simplificada,
- forenklet udførsel,
- vereinfachte Ausfuhr,
- Απλουστευμένη εξαγωγή,
- simplified exportation,
- exportation simplifiée,
- esportazione semplificata,
- vereenvoudigde uitvoer,
- exportação simplificada.

Article 13

The period allowed by the customs authorities to the declarant for the communication of particulars or production of documents missing at the time when the declaration was accepted may not exceed one month from the date of such acceptance.

Article 14

1. The customs authorities' acceptance of an incomplete declaration shall not prevent or delay the release of the goods thus declared, unless other grounds exist for so

doing. Without prejudice to the provisions of Article 12, release shall take place in accordance with the conditions laid down in paragraphs 2 and 3 of this Article.

2. Where the late production of a particular of the declaration, missing at the time when a declaration is accepted, cannot affect the amount of duty to which the goods covered by the said declaration are liable, the customs authorities shall immediately enter in the accounts the sum payable, calculated in the usual manner.

3. Where the late production of a particular of the declaration, missing at the time when a declaration is accepted, may affect the amount of duties to which the goods covered by the said declaration are liable the customs authorities shall :

- immediately enter in the accounts the duties payable at the lowest rate,
- require the lodging of a security covering the difference between that sum and the sum which would be payable were the export duty on the goods in question calculated at the maximum rate.

The declarant shall have the option, instead of lodging a security, of requesting the immediate entry in the accounts of the amount of duty calculated at the maximum rate.

Article 15

If, at the expiry of the period referred to in Article 13, the declarant has not supplied the particulars necessary, the customs authorities shall immediately enter in the accounts as duty to which the goods in question are subject the amount of the security in accordance with the provisions of Article 14 (3).

Article 16

1. An incomplete declaration accepted under the conditions set out in Articles 12 to 14 may be either completed by the declarant or, by agreement with the customs authorities, replaced by another declaration in good and due form.

In both cases, the operative date for the fixing of any duty and the application of other provisions governing export shall be the date of acceptance of the incomplete declaration.

2. Where Article 2 applies, the supplementary or replacement declaration may be lodged at the customs office responsible for the place where the exporter is established. Where the sub-contractor is established in a Member State other than where the exporter is established, this possibility shall apply only on conditions that agreements have been made between the administrations of the Member States concerned.

The incomplete declaration must include the customs office where the supplementary or replacement declaration will be lodged. The customs office where the incomplete declaration is lodged shall send copies No 1 and 2 to the customs office where the supplementary or replacement declaration is lodged.

Section 2: Simplified declaration procedure

Article 17

The simplified declaration procedure shall enable goods to be exported on presentation of a simplified declaration with subsequent presentation of a supplementary declaration which may be of a general, periodic or recapitulative nature, as appropriate.

Article 18

The customs authorities may waive the presentation of the supplementary declaration where the simplified declaration concerns goods the value of which is below the statistical threshold laid down by the Community provisions in force and the simplified declaration already contains all the information needed for export.

Article 19

1. On written request containing all the information required for the authorization to be granted, the declarant shall be authorized, under the conditions and in the manner laid down in Articles 20 and 21, to make the export declaration in a simplified form when goods are presented to customs.

2. Without prejudice to the provisions of Article 28, the simplified declaration shall take the form of the incomplete Single Administrative Document containing at least the particulars necessary for identification of the goods. Paragraphs 3, 4 and 5 of Article 12 shall apply *mutatis mutandis*.

Article 20

1. The authorization referred to in Article 19 shall be granted to the declarant on condition that it is possible to guarantee an effective check on compliance with export prohibitions or restrictions or other provisions governing export.

2. Such authorization shall, in principle, be refused where the person who has made the application:

- has committed a serious infringement or repeated infringements of customs rules,
- declares goods for export only occasionally.

It may be refused where the person in question is acting on behalf of another person who declares goods for export only occasionally.

3. The authorization may be revoked where the condition referred to in paragraph 1 ceases to be fulfilled. It may also be revoked where the cases referred to in paragraph 2 arise.

4. The customs authorities shall set out the grounds for decisions refusing or revoking authorization.

Article 21

The authorization referred to in Article 19 shall:

- designate the customs office(s) competent to accept simplified declarations,
- specify the form and content of the simplified declarations,
- specify the goods to which it applies and the particulars which must appear on the simplified declaration for the purposes of identifying the goods,
- make reference to the security to be provided where necessary by the person concerned.

It shall also specify the form and content of the supplementary declarations, which may be of a general, periodic or recapitulative nature, as appropriate, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose.

Section 3: Local clearance procedure

Article 22

1. The local clearance procedure shall enable formalities for the export of goods to be carried out at the premises of the person concerned or at other places designated or approved by the customs authorities.

2. On written request, authorization to use the local clearance procedure shall be granted under the conditions and in the manner laid down in Article 23 (1) to any person, hereinafter referred to as an 'approved exporter', wishing to carry out export procedures at his premises or at the other places referred to in paragraph 1.

Article 23

1. The authorization referred to in Article 22 (2) shall be granted provided that:

- the applicant's records enable the customs authorities to carry out effective checks, in particular retrospective checks,
- it is possible to guarantee an effective check of compliance with export prohibitions or restrictions or any other provisions governing export.

2. Authorization shall, in principle, be refused where the applicant :

- has committed a serious infringement or repeated infringements of customs rules,
- declares goods for export only occasionally.

Article 24

1. An authorization shall be revoked when :

- (a) a condition laid down for its issue has not been, or is no longer, fulfilled,
or
- (b) its holder fails to fulfil an obligation imposed under the arrangements.

However, the customs authority may refrain from revoking the authorization when :

- the holder fulfils his obligations within any time limit set by the customs authority,
or
- the failure to fulfil an obligation is without any real consequence as regards the correct operation of the arrangements.

2. An authorization shall, in principle, also be revoked where the case referred to in the first indent of Article 23 (2) arises.

3. An authorization may be revoked where the case referred to in the second indent of Article 23 (2) arises.

4. The customs authority shall set out the grounds for decisions refusing or revoking authorization.

Article 25

1. To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the approved exporter shall, before removal of the goods from the places referred to in Article 22 :

- (a) duly notify the customs authorities of such removal in the form and manner specified by them for the purpose of obtaining release of the goods ;
- (b) enter the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods ;
- (c) make available to the customs authorities any documents the presentation which are required to be presented before the goods can be exported.

2. In certain particular circumstances justified by the nature of the goods in question and the rapid turnover of

export operations, the customs authorities may exempt the approved exporter from the requirement to notify them of each removal of goods, provided that he supplies them with all the information they judge necessary to enable them to exercise their right to examine the goods should the need arise.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.

Article 26

1. To check that the goods have actually left the customs territory of the Community, copy No 3 of the Single Administrative Document shall be used as evidence of exit.

The authorization shall stipulate that copy No 3 of the Single Administrative Document be authenticated in advance.

2. Prior authentication may be effected in one of the following ways :

- (a) box A may be stamped in advance with the stamp of the competent customs office, and signed by an official from that office ;
- (b) the approved exporter may stamp the declaration using a special stamp conforming to the model shown in the Annex.

The imprint of this stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

3. Before the departure of the goods the approved exporter shall :

- carry out the procedures referred to in Article 25,
- indicate on copy No 3 of the Single Administrative Document the reference to entry in his records and the date on which this was done.

4. Copy No 3, completed in accordance with paragraph 2, must include in box 44 :

- the number of the authorization and the name of the issuing customs office,
- one of the endorsements referred to in Article 12 (5).

Article 27

1. The authorization referred to in Article 22 (2) shall lay down the specific rules for the operation of the procedure and in particular shall indicate :

- the goods to which it applies,
- the obligations referred to in Article 25,
- the time of release of the goods,
- the content of copy No 3 and the means by which it is to be validated,

— the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.

2. The authorization shall include an undertaking by the approved exporter to take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of export or the imprint of the special stamp.

Section 4: Provisions common to sections 2 and 3

Article 28

1. Instead of the Single Administrative Document, Member States may allow a commercial or administrative document or any other medium to be used where the whole of an export operation is carried out on the territory of a single Member State, or whenever this possibility is provided for by means of agreements concluded between the administrations of the Member States concerned.

2. The document or medium referred to in paragraph 1 shall contain at least the particulars necessary for identification of the goods plus one of the endorsements referred to in Article 12 (5) and it shall be accompanied by a request for export.

Where circumstances so permit, the competent authorities may allow this request to be replaced by a global request covering export operations to be carried out over a given period. A reference to the authorization following such a request shall be made on the document or medium in question.

3. The commercial or administrative document shall be evidence of exit from the customs territory of the Community in the same way as copy No 3 of the Single Administrative Document. Where other media are used, the arrangements for the exit endorsement shall be defined, where appropriate, in the agreements referred to in paragraph 1.

Article 29

Where the whole of an export operation takes place on the territory of a single Member State, that Member State may, in addition to the procedures referred to in sections 2 and 3 and while ensuring compliance with Community policies, provide for other simplifications.

CHAPTER 3

Re-exportation

Article 30

Where re-exportation is subject to a customs declaration, the provisions of Chapters 1 and 2 shall apply *mutatis mutandis*, without prejudice to specific provisions which may apply at the time of discharge of the previous customs procedure with economic impact.

CHAPTER 4

Other provisions

Article 31

1. Where goods, not under a customs procedure and whose exportation from the Community is prohibited or subject to restrictions, to export duty or to any charge on export, leave the customs territory of the Community with the intention of their being re-introduced into another part of that territory, their exit shall give rise to the making out of a control copy T5 in accordance with the rules laid down in Commission Regulation (EEC) No 2823/87 (1).

2. The provisions of paragraph 1 shall not apply to carriage by an airline company or by a shipping company, provided that the carriage by sea is effected by a direct route and by regular shipping line without a stop outside Community customs territory.

3. The control copy T5 may be made out by any customs office where the goods in question are presented and it must be presented together with the goods in question at the customs office of exit.

4. Control copy T5 must include:

— in boxes 31 and 33 respectively, the description of the goods and the appropriate combined nomenclature code,

— in box 38, the net mass of the goods,

— in box 104, a tick in the box 'Other (specify)', and in block capitals one of the following:

'Exit from the Community subject to restrictions

— goods intended to be reintroduced into the territory of the Community',

'Exit from the Community subject to duty

— goods intended to be reintroduced into the territory of the Community'.

(1) OJ No L 270, 23. 9. 1987, p. 1.

5. The original of control copy T5 shall be presented together with the goods at the customs office responsible for the place where the goods are reintroduced into the customs territory of the Community.

6. The control copy T5 shall be returned without delay to the customs office which made it out by the customs office referred to in paragraph 5, after the latter has endorsed box 'J: Control of use and/or destination' by putting a cross in the first box and inserting the date when the goods were reintroduced into the customs territory of the Community.

Nevertheless in the case of irregularities, an appropriate note shall be made in the 'Remarks' box.

Article 32

For goods for which the formalities to be carried out at the office of export have been carried out in 1992 and which physically leave the customs territory of the Community only in 1993, presentation to the office of exit of copy No 3 of the export declaration shall not be required, on condition that evidence is provided that release has been granted.

This evidence may be provided *inter alia* by presentation of one of the copies or a photocopy of the export declara-

tion duly validated by the customs office of export at the request of the declarant.

Article 6 (5) and (6) shall apply to the situation referred to in the first paragraph.

Article 33

Until the establishment of Community provisions laying down the cases and the conditions in which goods leaving the customs territory of the Community are not subject to an export declaration, national rules shall continue to apply.

CHAPTER 5

Final provision

Article 34

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1993.

The provisions of Article 4 (2) shall cease to apply from 1 January 1995.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 November 1992.

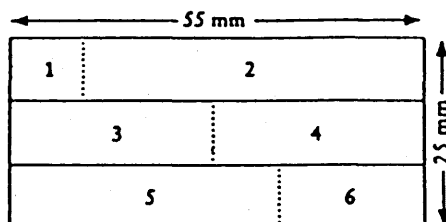
For the Commission

Christiane SCRIVENER

Member of the Commission

ANNEX

SPECIAL STAMP



1. Coat of arms or any other signs or letters characterizing the Member State.
 2. Office of departure.
 3. Document number.
 4. Date.
 5. Authorized exporter.
 6. Authorization.
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