

Regulation (EC) No 450/2008 of the European Parliament and
of the Council of 23 April 2008 laying down the Community
Customs Code (Modernised Customs Code) (repealed)

TITLE VIII

**DEPARTURE OF GOODS FROM THE
CUSTOMS TERRITORY OF THE COMMUNITY**

CHAPTER 1

Goods leaving the customs territory

Article 175

Obligation to lodge a pre-departure declaration

1 Goods destined to leave the customs territory of the Community shall be covered by a pre-departure declaration lodged or made available at the competent customs office before the goods are to be brought out of the customs territory of the Community.

However, the first subparagraph shall not apply to goods carried on means of transport which only pass through the territorial waters or the airspace of the customs territory of the Community without a stop therein.

- 2 The pre-departure declaration shall take the form of one of the following:
- a where goods leaving the customs territory of the Community are placed under a customs procedure for the purpose of which a customs declaration is required, the appropriate customs declaration;
 - b a re-export notification, in accordance with Article 179;
 - c where neither a customs declaration nor a re-export notification is required, the exit summary declaration referred to in Article 180.

3 The pre-departure declaration shall contain at least the particulars necessary for the exit summary declaration.

Article 176

Measures establishing certain details

1 The measures designed to amend non-essential elements of this Regulation, by supplementing it, concerning the following:

- a the cases in which, and the conditions under which, goods leaving the customs territory of the Community are not subject to a pre-departure declaration;
- b the conditions under which the requirement for a pre-departure declaration may be waived or adapted;
- c the deadline by which the pre-departure declaration is to be lodged or made available before the goods are brought out of the customs territory of the Community;

- d any exceptions from and variations to the deadline referred to in point (c);
- e the determination of the competent customs office at which the pre-departure declaration is to be lodged or made available and where risk analysis and risk-based export and exit controls are to be carried out,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

- 2 In adopting those measures, account shall be taken of the following:
- a special circumstances;
 - b the application of those measures to certain types of goods traffic, modes of transport or economic operators;
 - c international agreements which provide for special security arrangements.

Article 177

Customs supervision and exit formalities

1 Goods leaving the customs territory of the Community shall be subject to customs supervision and may be subject to customs controls. Where appropriate, the customs authorities may, in accordance with the measures adopted under paragraph 5, determine the route to be used, and the time limit to be respected when goods are to leave the customs territory of the Community.

2 Goods destined to leave the customs territory of the Community shall be presented to customs at the customs office competent for the place where the goods leave the customs territory of the Community and shall be subject to the application of exit formalities, which shall, as appropriate, include the following:

- a the repayment or remission of import duties or the payment of export refunds;
- b the collection of export duties;
- c the formalities required under provisions in force with regard to other charges;
- d the application of prohibitions and restrictions justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls against drug precursors, goods infringing certain intellectual property rights and cash leaving the Community, as well as the implementation of fishery conservation and management measures and of commercial policy measures.

3 Goods leaving the customs territory of the Community shall be presented to customs by one of the following persons:

- a the person who exports the goods from the customs territory of the Community;
- b the person in whose name or on whose behalf the person who exports the goods from that territory acts;
- c the person who assumed responsibility for carriage of the goods prior to their export from the customs territory of the Community.

4 Release for exit shall be granted on condition that the goods in question leave the customs territory of the Community in the same condition as when the pre-departure declaration was accepted.

5 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 1, 2 and 3 of this Article.

CHAPTER 2

Export and re-export

Article 178

Community goods

1 Community goods destined to leave the customs territory of the Community shall be placed under the export procedure.

2 Paragraph 1 shall not apply to the following goods:

- a goods placed under the end-use or outward-processing procedure;
- b goods placed under the internal transit procedure or leaving the customs territory of the Community temporarily, in accordance with Article 103.

3 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the export formalities applicable to goods placed under the export procedure, under the end-use procedure or the outward-processing procedure.

Article 179

Non-Community goods

1 Non-Community goods destined to leave the customs territory of the Community shall be subject to a re-export notification to be lodged at the competent customs office and to the exit formalities.

2 Articles 104 to 124 shall apply *mutatis mutandis* to the re-export notification.

3 Paragraph 1 shall not apply to the following goods:

- a goods placed under the external transit procedure which only pass through the customs territory of the Community;
- b goods trans-shipped within, or directly re-exported from, a free zone;
- c goods under the temporary storage procedure which are directly re-exported from an authorised temporary storage facility.

Article 180

Exit summary declaration

1 Where goods are destined to leave the customs territory of the Community and a customs declaration or a re-export notification is not required, an exit summary declaration shall be lodged at the competent customs office, in accordance with Article 175.

2 The exit summary declaration shall be made using an electronic data-processing technique. Commercial, port or transport information may be used, provided that it contains the necessary particulars for an exit summary declaration.

3 In exceptional circumstances, customs authorities may accept paper-based exit summary declarations, provided that they apply the same level of risk management as that applied to exit summary declarations made using an electronic data-processing technique and that the requirements for the exchange of such data with other customs offices can be met.

Customs authorities may accept, instead of the lodging of the exit summary declaration, the lodging of a notification and access to the summary declaration data in the economic operator's computer system.

- 4 The exit summary declaration shall be lodged by one of the following persons:
- a the person who brings the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Community;
 - b the exporter or consignor or other person in whose name or on whose behalf the persons referred to in point (a) act;
 - c any person who is able to present the goods in question or to have them presented to the competent customs authority.

Article 181

Amendment of the exit summary declaration

The declarant shall, at his request, be permitted to amend one or more particulars of the exit summary declaration after it has been lodged.

However, no amendment shall be possible after any of the following events:

- (a) the customs authorities have informed the person who lodged the summary declaration that they intend to examine the goods;
- (b) the customs authorities have established that the particulars in question are incorrect;
- (c) the customs authorities have already allowed the removal of the goods.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to point (c) of the second subparagraph of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

CHAPTER 3

Relief from export duties

Article 182

Temporary export

1 Without prejudice to Article 171, Community goods may be temporarily exported from the customs territory of the Community and benefit from export duty relief, conditional upon reimportation.

2 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.