

UK WITHDRAWAL BUSINESS EXPORT SCENARIOS

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I. General Information

This document complements the guidance note on “Withdrawal of the United Kingdom and EU rules in the field of customs, including preferential origin”, and covers the main export business scenarios.

Definition of the scenario

As of the end of the transition period, 31/12/2020 23:59 CET

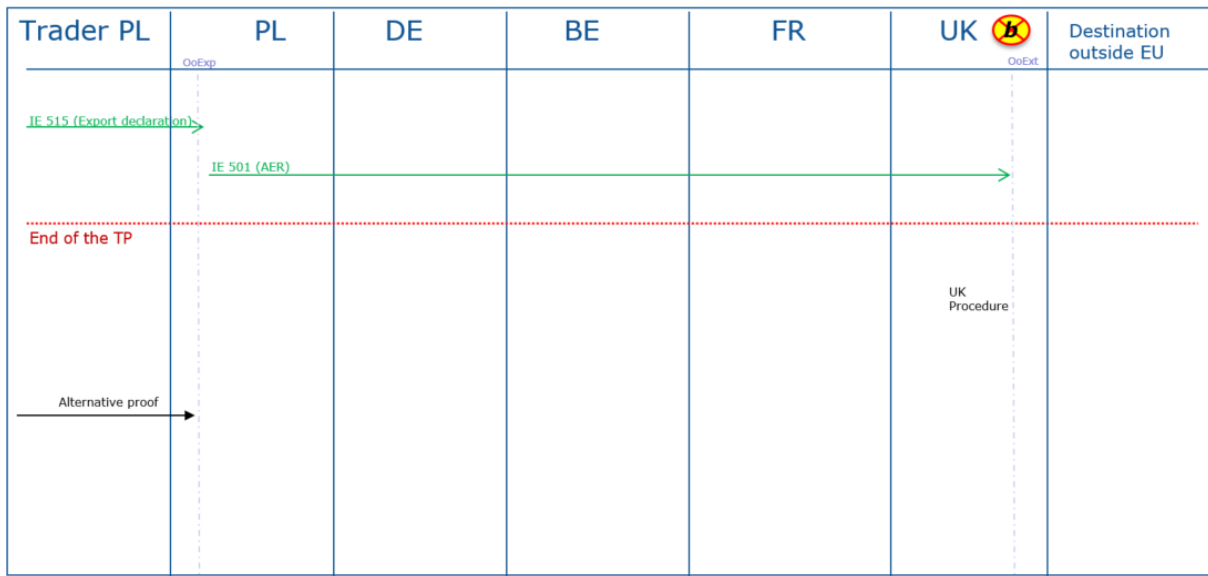
- The UK has informed Commission services that it is unable to maintain the existing electronic connection for ECS beyond 31 December 2020. It means that as from the end of the transition period there is no message exchanges between the UK and the EU Member States IT systems.
- At 00:00 CET on the day following the end of the transition period, the UK will accede to the Convention on a common transit procedure and to the Convention on the simplification of formalities in trade in goods, respectively.

Abbreviations

ActOoExt	Actual Office of Exit
CTC	Convention on a common transit procedure
DeclOoExt	Declared Office of Exit
ECS	Export Control System
EXS	Exit Summary Declaration (pre-departure)
ENS	Entry Summary Declaration (pre-arrival)
OoExp	Office of Export
OoExt	Office of Exit
TP	Transition period

Sub Scenario b): End of the TP – when goods are in the UK

- The procedure will be ended and discharged under the UCC in accordance with Article 49(1) of the Withdrawal Agreement.
- The UK COoExt will not send the respective message via ECS to the OoExp confirming the physical exit of the goods because the UK is unable to maintain the existing electronic connection for ECS beyond 31 December. The economic operator should initiate the closure of the export movement in the customs office of export based on an alternative proof according to Article 335 (4) UCC IA. That process can be initiated by the economic operator (the declarant) as soon as he is in the position of an alternatives proof and do not need to wait for customs authorities to inform him.



2. Union goods exported from the EU via the UK to OoExt in the EU



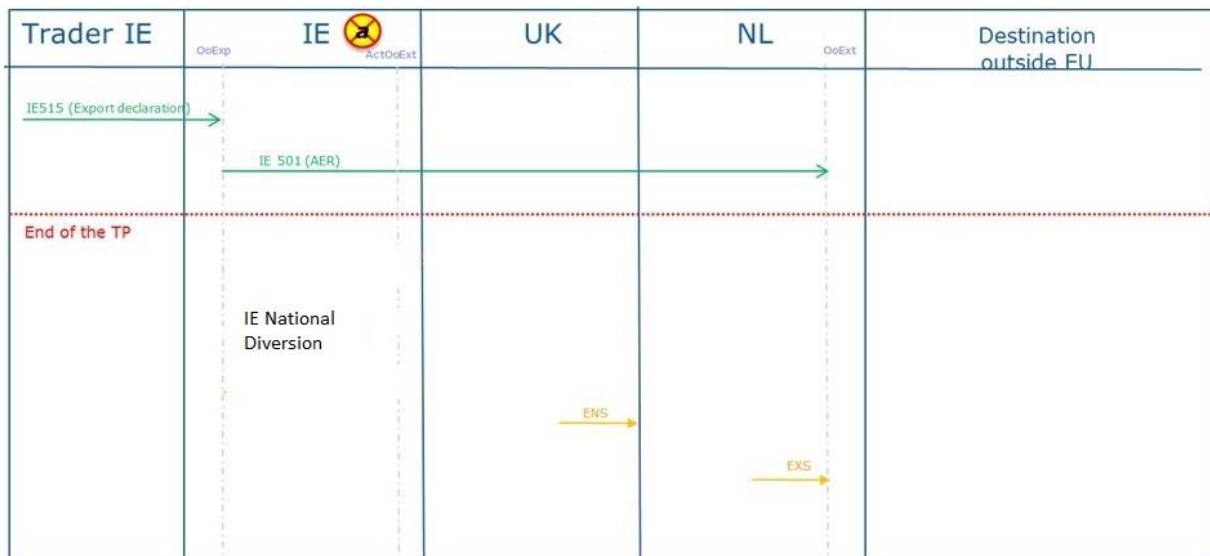
- End of the TP when goods are still in the EU territory
- End of the TP when goods are in the UK territory
- End of the TP after goods have re-entered the EU territory



Sub Scenario a): End of the TP – when goods are still in the EU territory

- Presentation of the goods should be done at an ActOoExt within the customs territory of the Union (diversion)

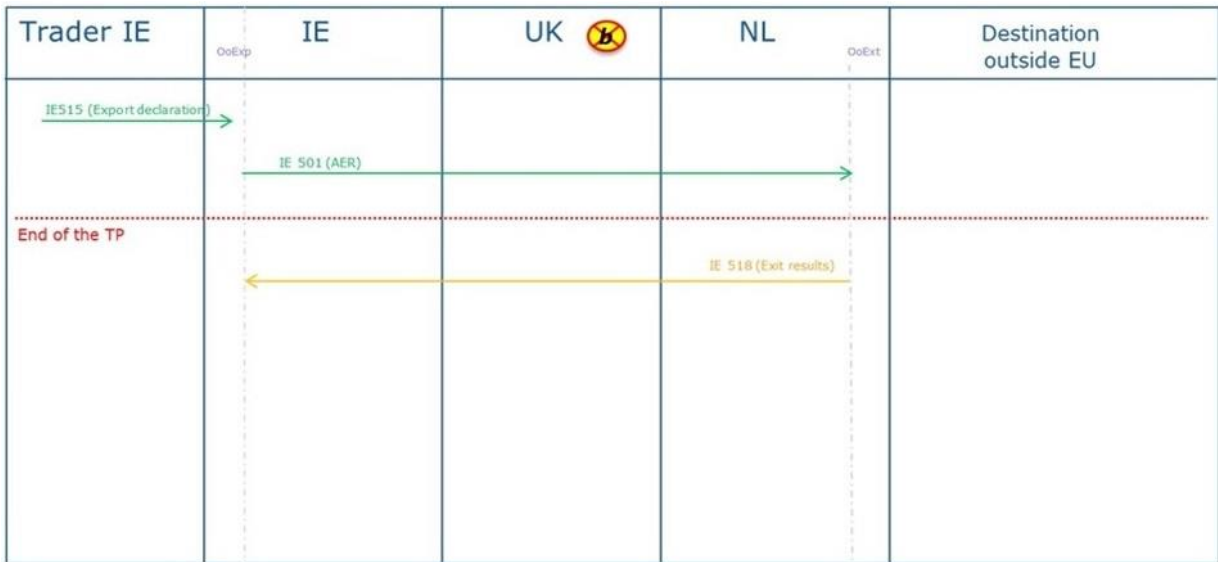
- ActOoExt confirms the physical exit of the goods, then the goods leave the EU for crossing the UK.
- When re-entering the EU, at the customs office of first entry in the EU, an ENS shall be lodged.
- To reach the point of exit from where the goods will leave the EU customs territory, the goods have to be placed under an external transit procedure or any other special procedure allowing for the movement of non-Union goods, or have to move in temporary storage.
- At the customs office competent for the point of exit, a re-export notification, a re-export declaration or an EXS should be lodged, unless the pre-departure declaration has already been lodged.



Note: As the UK becomes a Contracting Party to the CTC as of the end of the TP, as of that date the goods may be placed under a transit procedure in the EU territory (export followed by transit) and move under transit via the UK to the point of exit in the EU from where they will leave the EU customs territory.

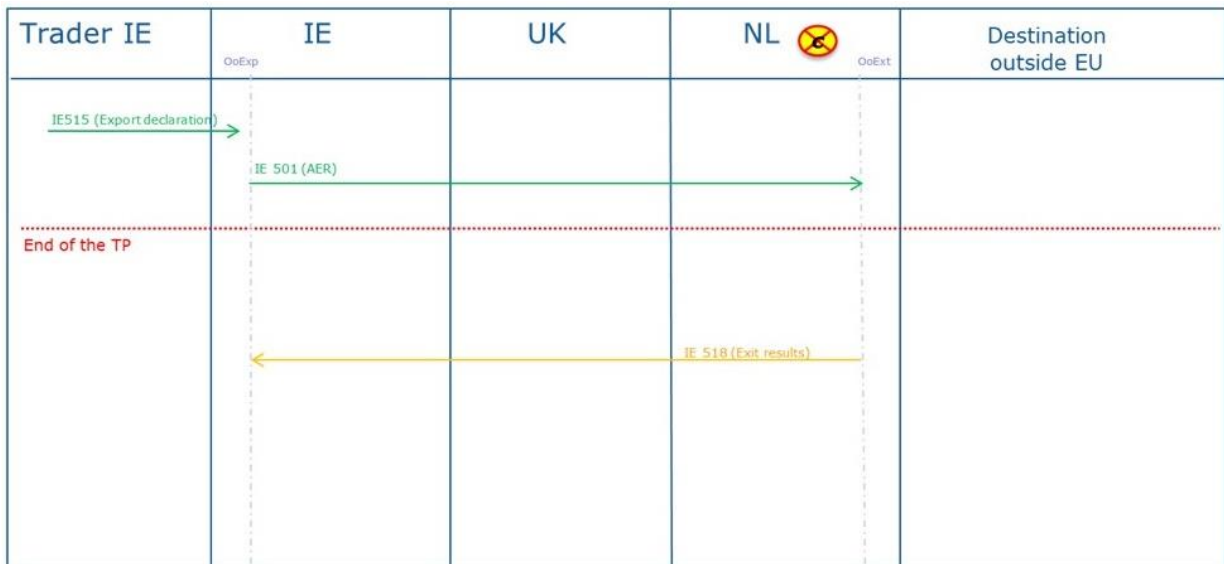
Sub Scenario b): End of the TP – when goods are in the UK territory

- The goods will continue their movement under the UCC export procedure to the OoExt in the EU in accordance with Article 49(1) of the Withdrawal Agreement.
- The OoExt in the EU sends the respective message in ECS to the OoExp.



Sub Scenario c): End of the TP – after goods have re-entered the EU territory

- The NL OoExt will send the respective message in ECS to the OoExp.

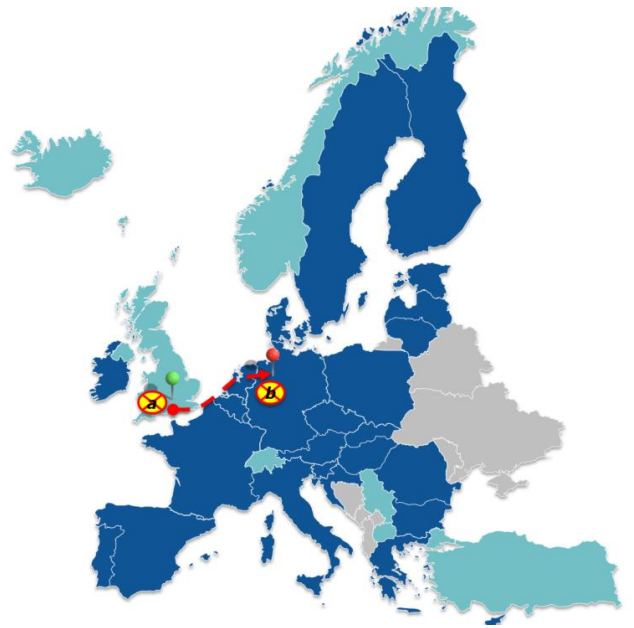


3. Goods exported from the UK via OoExt in the EU

 Export UK

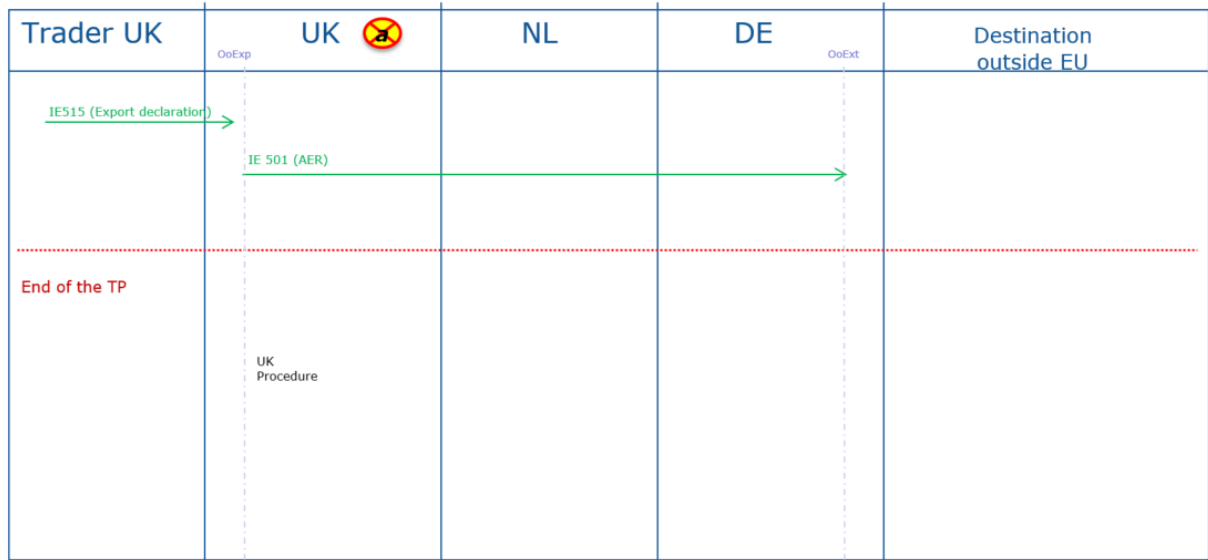
 Exit DE

- a) End of the TP when goods are still in the UK territory
- b) End of the TP when goods are in the EU territory



Sub Scenario a): UK withdrawal – when goods are in the UK territory

- In accordance with Article 49(1) of the Withdrawal Agreement, the goods will continue their movement under the UCC export procedure to the OoExt in the EU, from where they leave the customs territory of the Union. The customs office of exit registers the physical exit of the goods in ECS but it does not send the respective message to the UK customs office of export as the UK is unable to maintain the existing electronic connection for ECS beyond 31 December 2020..



Note: The economic operator should initiate the closure of the export movement in the UK COoExp based on an alternative proof (UK procedure).

Note: As the UK becomes a Contracting Party to the CTC as of the end of the TP, as of that date the goods may be placed under a transit procedure in the UK territory (export followed by transit) and move under transit via the UK to the point of exit in the EU from where they will leave the EU customs territory.

Sub Scenario b): End of the TP – when goods are in the EU territory

- The goods will continue moving to the OoExt, from where they leave the customs territory of the Union.
- The OoExt will register the physical exit of the goods in ECS but it does not send the respective message to the UK customs office of export as the UK is unable to maintain the existing electronic connection for ECS beyond 31 December 2020.

