

Export

eLearning module

This easy-to-use eLearning module is one of the courses from an extensive UCC EU eLearning programme. It provides **fundamental knowledge** in the domain of export and the **related procedures** as defined by the <u>Union Customs</u> <u>Code (UCC)</u>.

To fully benefit of the potential of this course, we recommend to integrate the course in your own training programme and to develop a full blended learning programme.

Customs Procedures and Customs Declarations (75 minutes) Customs Status Origin of Goods Valuation Customs Valuation Customs Valuation Customs Status (60 minutes) Customs Debt Customs Debt Customs Debt (75 minutes) Customs Debt (75 minutes) Customs Debt Customs Debt (60 minutes) Customs Debt Origin of Goods Customs Debt (75 minutes) Customs Debt (60 minutes) Customs Debt Operator Operator Operator (90 minutes)

Target audience

Customs officials and **economic operators** involved in the procedures to take goods out of the customs territory of the European Union.

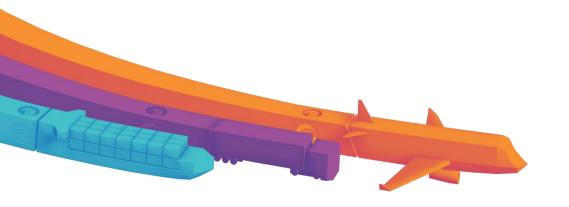
Available languages

For the availability of further language versions, consult the table on the <u>EUROPA</u> website.

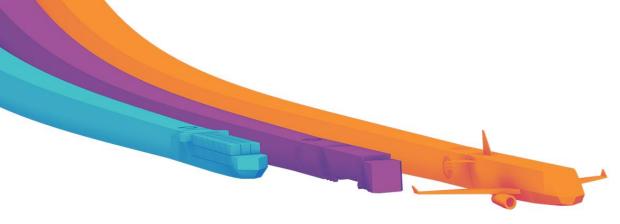
Learning objectives

By the end of this 75-minute course, you will have learned about:

- what it means when goods leave the customs territory;
- the different scenarios for goods to leave the customs territory;
- the special cases in the export process.









Particularities of this course

This course deals first with the regular scenario to export goods and then looks at the other scenarios how goods can be taken out of the customs territory of the European Union.

Finally we will explore some special cases such as excise goods and split consignment.

Description	Export	Re-export	Re-export from free zone and temporary storage	Export followed transit
Union or non-Union goods?	Union	non-Union	non-Union	Union
1-step or 2-step procedure?	2-step	2-step	1-step	2-step
How to present information to customs?	Export declaration (covering Exit Summary Declaration [EXS])	Re-export declaration (covering EXS)	Re-export notification	Export declaration (covering EXS) Transit declaration
Customs office of export	х	х		х
Customs office of exit	х	х	x	x
Customs office of departure				х
Customs office of destination				x

General features

You may interrupt your course. When reopening the course you can resume where you have left the course off. The completed sections are indicated in yellow in the menu.

A course summary of the most relevant information is made available in a printable format in the course library

How to start and use these eLearning courses?

- Freely download the eLearning module using the download form.
- For .iso, .exe, .html and .html5 choose the regular zip folder.
- For the .scorm version to be integrated in your LMS system choose the scorm zip folder.
- Read the Quick Start Guide available in the downloaded zip folder. It explains how to install the courses to your system.
- Using the course does not require a high level of information technology skills from the learners.
- In case of technical issues contact first your local administrator. If the problem persist, send the description (including screenshots) to <u>taxud-</u> <u>elearning@ec.europa.eu</u>

How were the courses developed?

This UCC EU eLearning programme can be followed as a complete programme.

However, the modules are designed to allow the selection of single module in function of your professional competency needs.

The courses were developed under the Customs 2020 Programme. The UCC eLearning programme content was created by a project team comprised of a pool of customs experts from national administrations and private sector in close collaboration with the Taxation and Customs Union Directorate General of the European Commission.

Contact: DG TAXUD / R3
Management of Programmes & EU training

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