UK WITHDRAWAL BUSINESS EXPORT SCENARIOS

TAXUD.B1

EUROPEAN COMMISSION

Contents

I. General Information

This document complements the guidance note on “Withdrawal of the United Kingdom and customs related matters relevant at the end of the transition period”, and covers the main export business scenarios.

Definition of the scenario

<u>As of the end of the transition period, 00:00 CET</u>

- As of the end of the transition period (00:00 CET), the UK will be disconnected from all EU IT systems, except for ongoing export procedures that have started before the end of the transition period and to which the UCC will continue to apply in accordance with Article 49(1) of the Withdrawal Agreement and as set out in Annex IV to the Withdrawal Agreement.
- 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

II. Scenarios

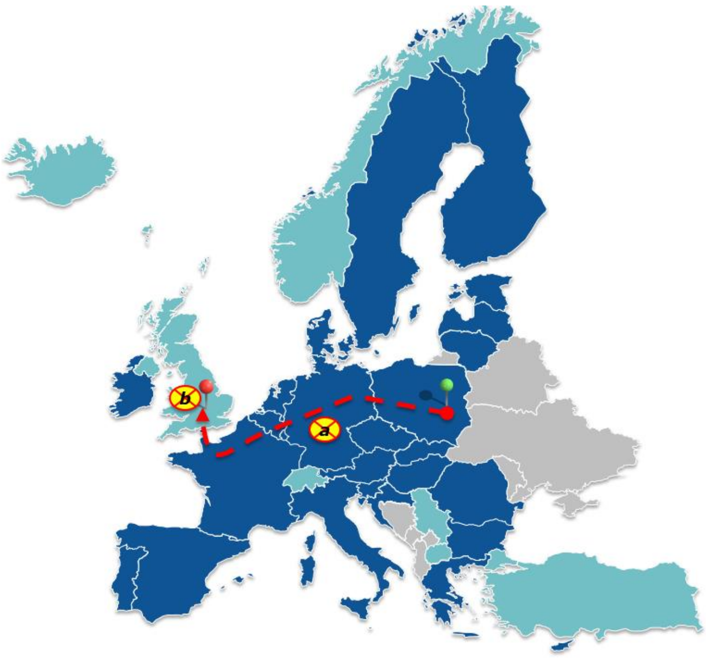
1. Union goods exported from the EU via OoExt in the UK

Export PL

Exit UK

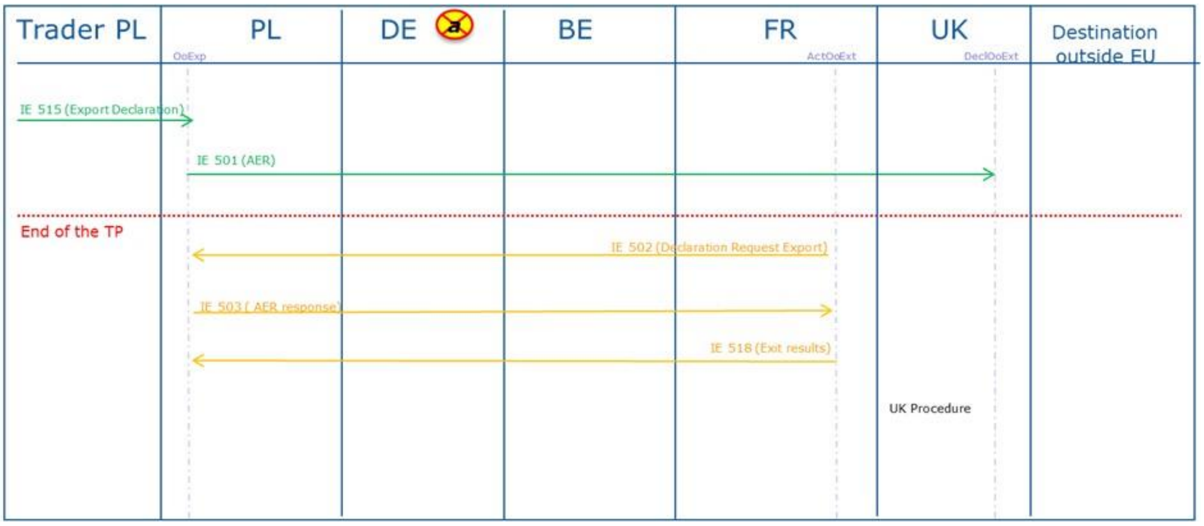
a) End of the TP when goods are in the EU territory

b) End of the TP when goods are in the UK territory



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

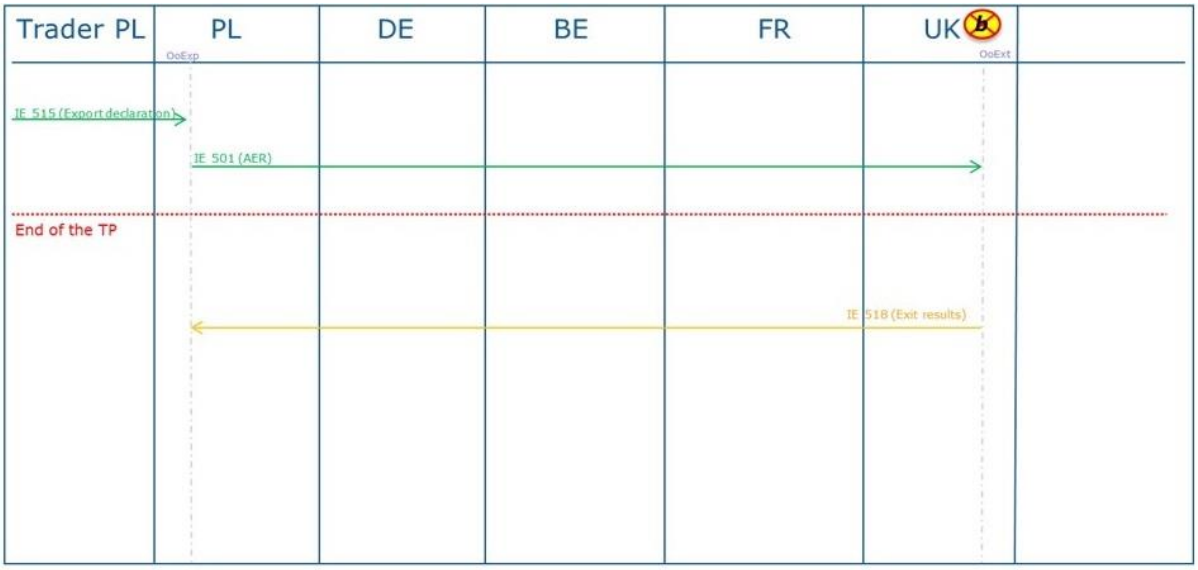
- Presentation of the goods should be done at an ActOoExt within the customs territory of the Union (diversion).
- ActOoExt confirms the physical exit of the goods, then the goods leave the EU.



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, preferably at an inland customs office in the EU (export followed by transit). That office would then take over the function of the ActOoExt.

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 send the respective message via ECS to the OoExp confirming the physical exit of the goods.
- The OoExp closes the export movement in ECS.



Note: Where the UK COoExt does not send the respective message via ECS within the one-month period as of the end of the transition period as set out in Annex IV to the Withdrawal Agreement, the COoExp shall initiate the closure of the export movement based on an alternative proof and in line with Article 335 UCC IA.

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

Export IE

Exit NL

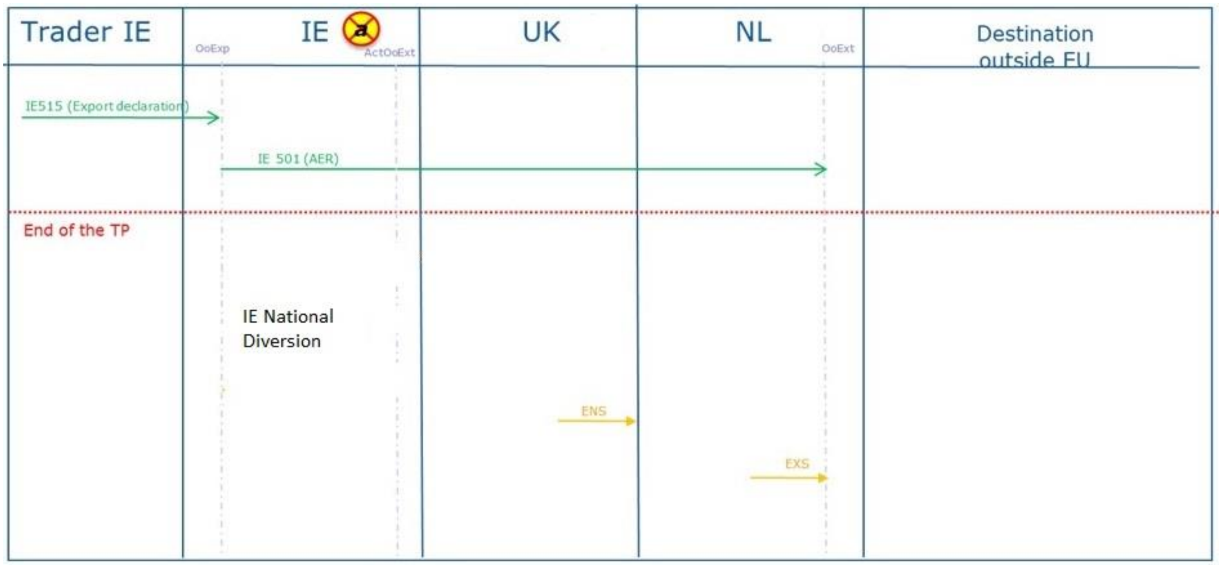
a) End of the TP when goods are still in the EU territory

b) End of the TP when goods are in the UK territory

c) 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

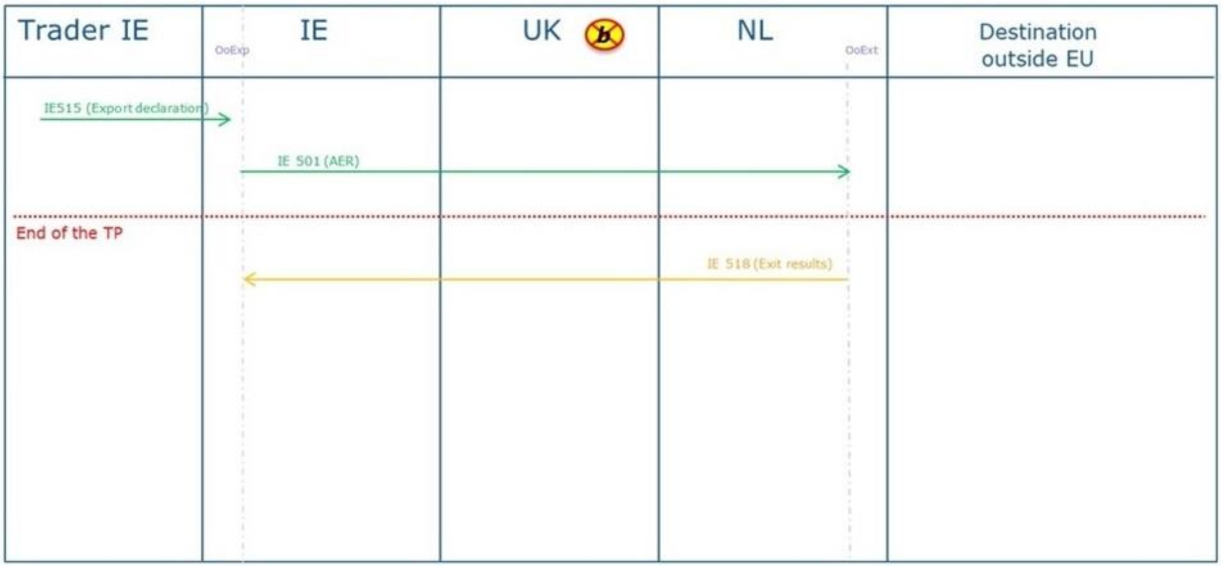
- Presentation of the goods should be done at an ActOoExt within the customs territory of the Union (diversion)
- ActOoExt confirms the physical exit of the goods, then the goods leave the EU for crossing the UK.
- When re-entering the EU, at the customs office of first entry in the EU, an ENS shall 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.

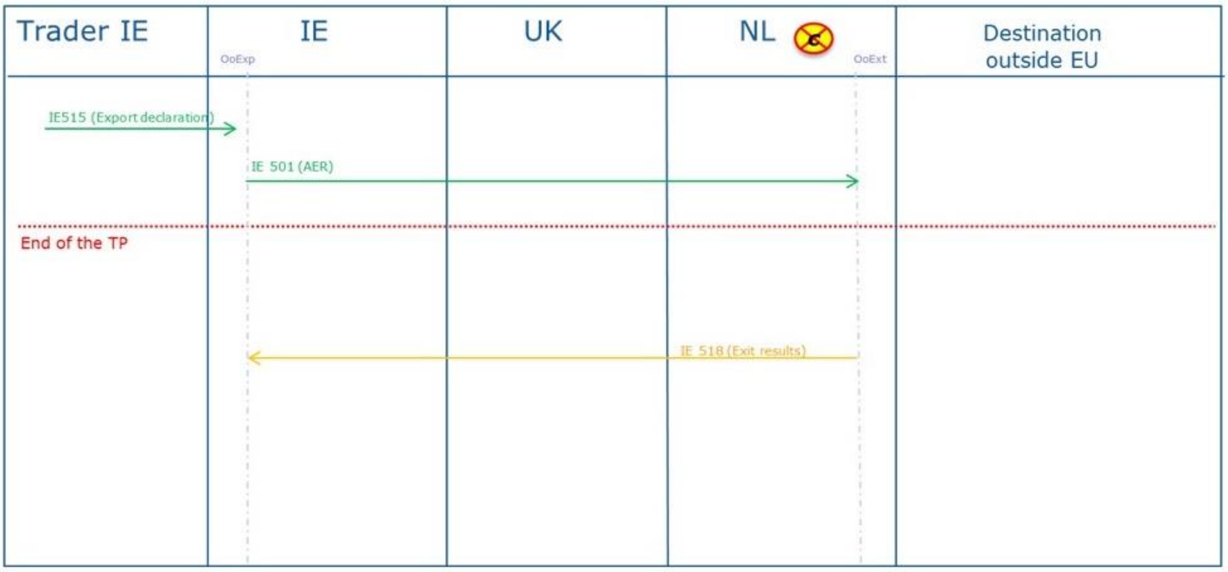
Sub Scenario b): End of the TP – when goods are in the UK territory

- 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.



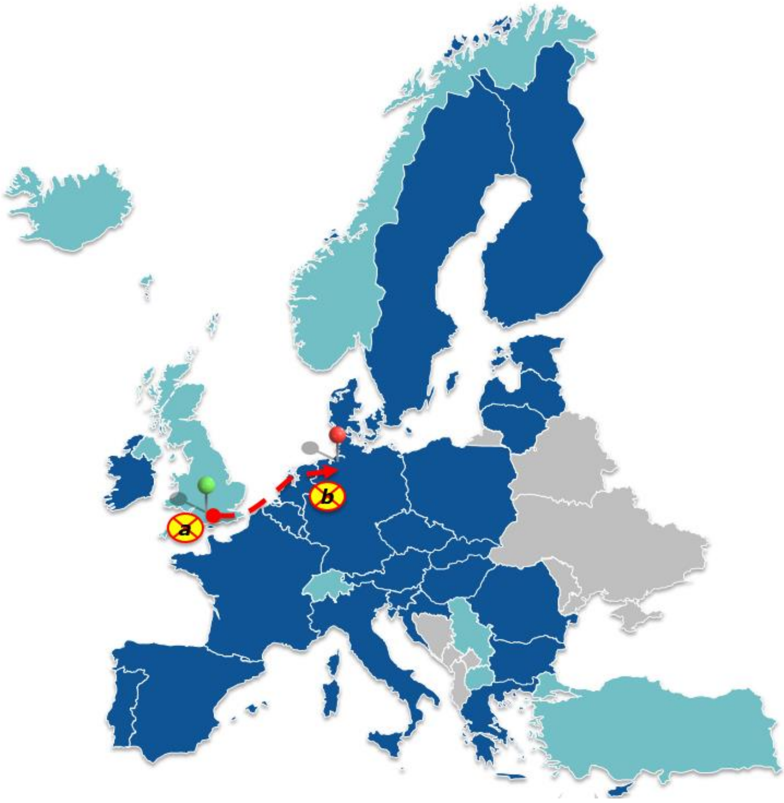
3. Goods exported from the UK via OoExt in the EU

Export UK

Exit DE

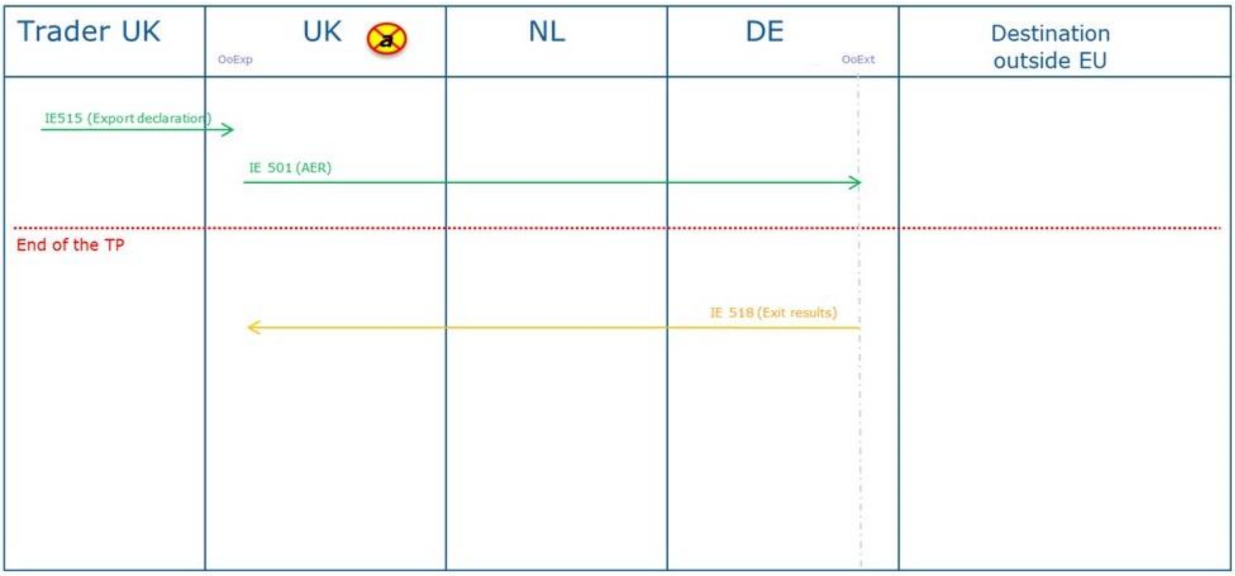
a) End of the TP when goods are still in the UK territory

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 OoExt in the EU sends the respective message in ECS to the OoExp in the UK.



Note: Where the EU COoExt does not send the respective message via ECS within the one-month period as of the end of the transition period as set out in Annex IV to the Withdrawal Agreement, the economic operator should initiate the closure of the export movement in the UK COoExp based on an alternative proof issued by the EU COoExt.

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 in the EU sends the respective message in ECS to the UK OoExp.