



## Exit Summary Declaration IE 615

As from 1 January 2012, the security data for goods leaving the EU must be provided in an Exit Summary Declaration IE615, in cases where no export or transit declaration containing the security data has been lodged. The Exit Summary Declaration should be lodged with Customs at the place of exit. In Finland, this means an electronic declaration submitted to the AREX system.

### **An Exit Summary Declaration is required**

- If no export declaration or transit declaration containing the security data has been provided for the goods.
- Non-community goods are carried out of the territory of the Community without a customs declaration. Goods to be loaded on board a vessel in Finland must also be declared to Finnish Customs in an Exit Summary Declaration, even if the vessel is calling in other EU countries, provided that the goods loaded in Finland remain on board the vessel (FROB).
- For transit goods which have been in temporary storage for more than 14 days and leave directly for a third country without a transit declaration containing the security data.
- For empty means of transport (e. g. containers), carried under a transport contract out of the EU for unloading.
- If community goods are carried from Finland to another EU Member State via a third country and a part of the journey is made by rail or road out of the EU without placing the goods under the transit procedure.

### **No Exit Summary Declaration is required:**

- The security data has been provided in an electronic transit declaration or an export declaration has been lodged for the goods.
- The goods to be loaded on board the vessel are destined for unloading in another EU port or airport.
- Goods in transit are not unloaded from the means of transport in Finland (FROB).
- Goods in transit are loaded directly onto the next vessel.
- Transit goods have been in temporary storage for no more than 14 days within the territory of the same customs office and other grounds for exemption are also met (the place of destination and consignee have not changed in accordance with the information of the carrier).

- The security data for goods arriving under the transit procedure at a port or airport has been provided in a transit declaration and the transit procedure is discharged for direct reloading without temporary storage.
- An export or a re-export declaration has been lodged for goods to be reloaded.
- For empty means of transport destined for unloading in another EU country.
- For community goods carried by sea or air that are destined to another community country even if the vessel calls outside the Community, provided that the goods remain on board the vessel onto which they were originally loaded (FROB)
- The goods must be temporarily unloaded from the vessel for technical reasons.
- For electrical energy and goods leaving by pipeline.
- For postal consignments (including letters, postcards, printed matter and consignments of a maximum weight of 50 kg).
- For goods contained in travellers' personal luggage.
- For export goods covered by ATA and CPD Carnets.
- For goods moved under cover of the form provided for in the Convention between the Parties to the North Atlantic Treaty (form 302).
- For weapons and military equipment brought out of the customs territory of the Community by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities.
- For the following goods brought out of the customs territory of the Community directly to drilling or production platforms operated by a person established outside the Community: goods to be used for construction, repair, maintenance or conversion of such platforms, goods to be used to fit or equip the said platforms and provisions to be used or consumed on the platforms.
- For goods leaving for Norway or Switzerland. The European Community has concluded bilateral agreements with Switzerland (including Liechtenstein) and Norway on the declaration of security data and risk analysis.

**The responsibility to lodge an Exit Summary Declaration lies with**

- either the carrier who brings the goods out of the Community, exporter, forwarder or temporary storage operator

or

- any person who is able to present the goods in question.

The carrier or any other person lodging the declaration may appoint a representative to file the declaration. However, the carrier, who assumes the responsibility for the carriage of the goods out of the Community, must ensure that the goods for which an Exit Summary Declaration would be required have a loading permit. An accepted Exit Summary Declaration can be used as the loading permit, provided that the Exit Summary Declaration has been submitted within the legal time limits.

## **Time limits for lodging an Exit Summary Declaration**

- goods exiting by road: at least 1 hour prior to departure from the customs office of exit
- goods exiting by railway or waterway via Saimaa Channel: at least 2 hours prior to departure from the customs office of exit
- goods exiting by air: at least 40 minutes prior to departure from the last airport in the customs territory of the Community
- containerised cargo leaving via deep sea: at least 24 hours before loading on board of the vessel on which the goods leave the Community for unloading from the vessel outside the Community
- other than containerised cargo leaving via deep sea: at least 4 hours before leaving the port in the customs territory of the Community
- goods leaving the customs territory of the Community for nearby sea ports: at least 2 hours before leaving the customs territory of the Community

The declaration can be submitted at the earliest 150 days before the departure of the means of transport.

## **Submitting a declaration**

An Exit Summary Declaration can be submitted via a message or using the web channel (also without the Katso ID) to the AREX system of Customs. An accepted declaration will be assigned by Customs a transaction identifier and reference number (MRN). The MRN and goods item sequence number must be provided on electronic exit declarations to be submitted later (Exit Manifest Presentation IE547, for which an Exit Notification IE590 will be made) into the AREX system. Goods transported by road and the Exit Summary Declaration must be presented to Customs at the place of exit and Customs will make the exit confirmation entry into the AREX system manually.

An Exit Summary Declaration can be amended until the corresponding Exit Manifest Presentation (IE547) has been submitted or the goods have been presented and their exit confirmed in the eastern border. The MRN allocated never changes, although the declarant would correct the declaration.

An Exit Release Notification (IE525) will be submitted to the person who lodged the accepted Exit Summary Declaration.

## **When an Exit Summary Declaration is preceded by the transit procedure or an Entry Summary Declaration**

If the Exit Summary Declaration is preceded by the transit procedure, an Entry Summary Declaration (IE315) or Summary Declaration for temporary storage (IE344), the transit movement reference number (MRN) (document code 1701), the reference number (MRN) and goods item number (document code 1702) of the Entry Summary Declaration (IE315) or Summary Declaration for temporary storage (IE344) must be referred to as the previous document on the Exit Summary Declaration.

In practice, this applies to cases where the period of storage of transit goods has exceeded 14 days, or when the transit declaration has been lodged without the security data. If the Exit Summary Declaration is not preceded by any of the above declarations, another previous document code is to be declared from the code list 0006 (e.g. rail transit).

## **Loading permit**

After temporary storage, a loading permit must be requested from Customs before the goods are reloaded. If no customs declaration containing the security data has been lodged for the goods or transit goods have been in temporary storage for more than 14 days, the loading permit should be requested using the Exit Summary Declaration. If the Exit Summary Declaration is not lodged by the temporary storage operator, the person lodging the declaration must print for the temporary storage operator the loading list for the goods to be re-exported, the MRN issued by Customs to the Exit Summary Declaration and goods item numbers, which the warehousekeeper must attach to their records.

After temporary storage not exceeding 14 days the loading permit for goods leaving by sea or air can be requested electronically using the Exit Manifest Presentation (IE547), which must contain the MRN and goods item number of the entry (summary declaration), or the MRN of the transit movement if the security data has been provided in the transit declaration.

The Exit Manifest Presentation is used to ensure that the security data has been provided for the declared transit movement. In this case, the Exit Manifest Presentation must be lodged prior to loading the cargo. The same procedure can be used when export goods that have been in temporary storage are loaded after the export procedure has already been finalised. The unloading permit for goods still under the export procedure should be requested by submitting an 'Arrival at Exit' notification IE 507 to the ELEX system. If the loading permit is requested manually, the document used to request the loading permit must also contain the MRN and item numbers of the (entry) summary declaration or transit declaration for each item or, for finalised export procedure, the MRN of the export movement or another reference.

## **Exit Summary Declaration for the discharge of temporary storage**

The Exit Summary Declaration can also be used for the discharge of temporary storage. Because it is not obligatory to provide security information after temporary storage not exceeding 14 days, the term "Exit Summary Declaration for discharge of temporary storage" is used. The declaration can also be lodged for goods to be reloaded in the EU territory. The declaration is distinguished from the Exit Summary Declaration containing security data by an additional code. In this case, the additional code 2YVP must be entered as the 'Produced documents/certificates' code for each item. The current day (dd.mm.yyyy) is entered as the value of the code. The Exit Summary Declaration submitted after temporary storage both for a period not exceeding 14 days and for a period exceeding 14 days is primarily used for informing Finnish Customs of the re-exportation of goods for discharge of temporary storage/of goods in a free zone subject to type I controls. Also in this case, if lodged sufficiently early, the declaration can be used as a loading permit.

For further information, please contact the customer management of Customs [turvatiidot@tulli.fi](mailto:turvatiidot@tulli.fi)