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DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs  
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**NOTE FOR THE ATTENTION OF THE MEMBERS OF THE CUSTOMS EXPERT GROUP  
'EXPORT AND IMPORT FORMALITIES'**

**Subject: Declaring the Safety and Security data elements in combination with the export formalities in the ECS-P2, during the transition period for the implementation of the Automated Export System (AES).**

Dear delegates,

Following the deployment of the Automated Export System, we have received a number of queries on the need to provide an Exit Summary Declaration (EXS); I therefore would be grateful if you could take note of the following:

According to Article 263 of the Union Customs Code ([UCC](#)), goods to be taken out of the customs territory of the Union have to be covered by a pre-departure declaration (lodged at the competent customs office) before the goods are taken out of the customs territory of the Union. This allows Customs for collecting safety and security data elements to perform risk analysis for security and safety purposes.

The safety and security data elements can be declared in combination with an export declaration, where the goods to be taken out of the customs territory of the Union are placed under the export procedure, or in combination with a re-export declaration, in accordance with Article 270 UCC. However, if the safety and security data elements are not declared in combination with the relevant export or re-export declaration, then the pre-departure declaration may take the form of an Exit Summary Declaration (EXS), in accordance with Article 271 UCC.

Where goods are presented at a customs office of exit and no pre-departure declaration has been lodged, then Article 327 of the UCC Implementing Act ([UCC-IA](#)) applies. Accordingly, the customs office of exit is entitled to require that the goods to be taken out of the customs territory of the Union be covered by a pre-departure declaration, unless such obligation is waived.

To duly comply with the customs formalities to take goods out of the customs territory of the Union, a pre-departure declaration has to be lodged, where applicable, within the time-limits laid down in Article 244 of the UCC Delegated Act ([UCC-DA](#)).

If the customs office of export and the customs office of exit are located in different Member States, it is possible that the two customs offices use different IT systems for treating the export/exit formalities, namely the Export Control System – ECS-P2 (legacy system) and the Automated Export System – AES-P1, which has not been implemented by all Member States yet (the [transition period](#) is still ongoing). In such a context, where the person concerned wishes to declare and declares the safety and security data elements in combination with the export or re-export declaration in the ECS-P2, the AES-P1 at the customs office of exit must be able to recognise that declaration as a pre-departure declaration. This can only be achieved if the export or the re-export declaration lodged in the ECS-P2 contains **all the mandatory safety and security data elements provided for an EXS** in [Regulation \(EU\) 2016/341](#), Annex 9, Appendix 1, Tables 1 and 2.

**If no Exit Summary Declaration has been lodged and the export or the re-export declaration lodged at the customs office of (re-)export does not contain all the mandatory safety and security data elements as mentioned above, then the customs office of exit will not consider that declaration as a pre-departure declaration and it should consequently require the lodgement of a pre-departure declaration, in accordance with Article 327 UCC-IA.**

I hope this information proves useful to you.

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