ANNEX 1: MODEL GRAPHICS

Process L2-EXP-01-00-Export and Exit

Abbreviations used:
EIDR Entry Into Declarant's Records
DA Delegated Acts
IA Implementing Acts
UCC Union Customs Code
AER Anticipated Export Record
AES Automated Export System
Reference Documents:
Union Customs Code - Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447...
Export and Exit
Process: L2-EXP-01-00
Version: 15.00
Type: BPMN collaboration diagram (BPMN 2.0)
Version Date: Mar 22, 2021
Legal (Business) Units in DG TAXUD: B1
Assumptions: N/A
Customs Authority
Export Declaration/Re-Export Declaration
Exit Summary Declaration
Re-export Notification
Goods to Be Brought Out of the Customs Territory of the Union
Which Type of Information is To Be Lodged?
Export Declaration/Re-Export Declaration
Amendment Requested?
Customs Declaration to be Invalidated?
Is the Actual Customs Office the Same as the Intended Customs Office?
Split Exit?
Exit Results Needed?
Exit Certified
Exit Formalities Completed
Amendment Requested?
Amend Exit Summary Declaration
Lodge Exit Summary Declaration
Invalidate Exit Summary Declaration
Amend Re-Export Notification
Lodge Re-Export Notification
Invalidate Re-Export Notification
Export and Transit
Diversion
Request Split Exit
Operation Information Query
Enquiry Procedure
The Supplementary Customs Declaration is processed within this process.

Process L3-EXP-01-01-Standard Customs Declaration

Abbreviations used:

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act:...

Standard Customs Declaration

European Commission

Process: L3-EXP-01-01	Version: 15.00	
Type: BPMN collaboration diagram (BPMN 2.0)	Version Date: Mar 22, 2021	Legal (Business) Units in DG TAXUD: B1

Assumptions:
- The process modelled for the export procedure is applicable also for the re-export declaration. In case of the re-export declaration the customs office of export is the customs office of discharge.
- The process describes the flow and the movement of goods in case where the customs declaration for export is lodged and the customs office of export is different from the customs office of exit.
- All the goods declared exit at one customs office of exit.
- Where an export declaration was required but the goods have been brought out of the customs territory of the Union without such declaration, the exporter shall lodge a retrospective export declaration. This declaration shall be lodged at, and handled by, the customs office competent for the place where the exporter is established.
- Notwithstanding the obligation to lodge a customs declaration or a re-export declaration, the lodging of a pre-departure declaration shall be waived for the goods listed in Art. 245 DA such as electrical energy, postcards, letters, etc.
- Customs declarations may be made orally for the export of goods in the cases described in Art. 137 DA.
- At any point in time it could be notified by one of the persons in Art. 267 (2) UCC that the goods are not to be taken out of the territory of the Union.
- Amendment can be made at any point in time after the acceptance of the customs declaration and before the release of the goods. The amendment after release of the goods is not covered.
- According to Art. 247 (1) IA where, for any of the reasons listed in Article 198(1)(b) of the Code, the goods cannot be released or where, after their release, the goods are found not to have fulfilled the conditions for that release the customs authorities shall give the declarant a reasonable time-limit to remedy the situation of the goods.

Process L3-EXP-01-02-Export Declaration Directly Lodged at Customs Office of Exit

Process L3-EXP-01-03-Supplementary Customs Declaration

Abbreviations used:

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code
PCO	Presentation Customs Office

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Supplementary Customs Declaration

Process: L3-EXP-01-03
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 8.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- In case of centralised clearance the customs office of export is the supervising customs office.
- This process does not take into account aspects of excise duties. As mentioned in Art. 232 IA, where excises are at stake, the suspension regime will be used.
- All supporting documents are available with the declarant.

Process L3-EXP-01-04-Acceptance of the Customs Declaration

Process L3-EXP-01-05-Amendment of the Customs Declaration, Re-Export Notification, Exit Summary Declaration

Process L3-EXP-01-06-Invalidation of the Customs Declaration

Process L3-EXP-01-07-Operation Information Query

Abbreviations used:

- **AES** Automated Export System
- **DA** Delegated Acts
- **IA** Implementing Acts
- **UCC** Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Operation Information Query

European Commission

Process: L3-EXP-01-07
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- N/A

Process L3-EXP-01-08-Operation Status Check

Abbreviations used:

- **AES** Automated Export System
- **DA** Delegated Acts
- **IA** Implementing Acts
- **UCC** Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Operation Status Check

Process: L3-EXP-01-08
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- N/A

Process L3-EXP-01-09-Enquiry Procedure

Process L3-EXP-01-10-Anticipated Export Record

Process L3-EXP-01-11-Split Exit

Process L3-EXP-01-12-Exit Summary Declaration

Process L3-EXP-01-13-Registration of the Exit Summary Declaration

Abbreviations used:

- **AES** Automated Export System
- **IA** Implementing Acts
- **UCC** Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Registration of the Exit Summary Declaration

Process: L3-EXP-01-13
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions: N/A

Process L3-EXP-01-14-Re-Export Notification

Process L3-EXP-01-15-01-Perform Controls at PCO

Abbreviations used:

- **AES** Automated Export System
- **DA** Delegated Acts
- **IA** Implementing Acts
- **UCC** Union Customs Code
- **PCO** Presentation Customs Office
- **SCO** Supervising Customs Office

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Perform Controls at PCO

European Commission

Process: L3-EXP-01-15-01

Type: BPMN collaboration diagram (BPMN 2.0)

Version: 8.00

Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:

- The supervising customs office for centralised clearance and the presentation customs office are situated in two different Member States.
- This process covers the situation where the declarant/representative has the necessary authorisation for centralised clearance.

Process L3-EXP-01-15-02-Perform Documentary Controls at SCO

Abbreviations...

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code
SCO	Supervising Customs Office

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Perform Documentary Controls at SCO

Process: L3-EXP-01-15-02
Type: BPMN collaboration diagram (BPMN 2.0)

Version:...
Version Date: Mar 22,...

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- The supervising customs office for centralised clearance and the presentation customs office are situated in two different Member States.
- This process covers the situation where the declarant/representative has the necessary authorisation for centralised clearance.

Process L3-EXP-01-15-Centralised Clearance Standard Customs Declaration

Process L3-EXP-01-16-Centralised Clearance Simplified Customs Declaration

Process L3-EXP-01-17-Certification of Exit

Abbreviations used:

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code
MSA	Member State Administration
PCO	Presentation Customs Office

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Certification of Exit

Process: L3-EXP-01-17
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions: N/A

Process L3-EXP-01-18-Simplified Export Declaration

Process L3-EXP-01-19-Export of Goods Under Excise Duty Suspension Arrangements

Process L3-EXP-01-20-Centralised Clearance - EIDR with Presentation Notification

Process L3-EXP-01-21-Centralised Clearance - EIDR with Presentation Notification Waiver

Abbreviations used:

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code
CC	Centralised Clearance
EIDR	Entry Into Declarant's Records

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Centralised Clearance combined with Entry Into the Declarants Records...

European Commission

Process: L3-EXP-01-21
Type: BPMN collaboration diagram...

Version: 7.00
Version Date: Jul 27,...

Legal (Business) Units in DG...

Assumptions:
- This process covers the situation where the declarant has the necessary authorisation for centralised clearance and for entry in the declarants records.
- Goods are deemed to be released for export.
- The supervising customs office and the presentation customs office are situated in two different Member States.
- This process does not take into account aspects of excise duties. As mentioned in Art. 232 IA, where excises are at stake, the suspension regime will be used.
- All supporting documents are available at the declarant.
- The entry in the declarant's records will be equivalent to the release of goods (Art. 182(3) UCC).
- According to the control plan and for control purposes, periodically the process as if the waiver would not exist is to be applied (see BPM CC combined with Entry into the declarants records with notification).
- This process does not preclude the safety & security and exit of goods formalities, which are performed independently from this process (refer to L3-EXP-01-12-Exit Summary Declaration).
- The Office of Exit needs to be informed by the carrier about the CC/EIDR authorisation reference.
- The holder of the authorisation and the person declaring the goods for the previous procedure are the same person (Art. 231 (2) IA)
- The Customs Office of Exit and the Customs Office of Export are the same Customs Office.

Process L3-EXP-01-22-Perform Controls

Process L3-EXP-01-24-EIDR with Presentation Notification

Process L3-EXP-01-25-EIDR with Presentation Notification Waiver

Abbreviations used:

AES	Automated Export System
DA	Delegated Acts
IA	Implementing Acts
UCC	Union Customs Code
EIDR	Entry Into Declarant's Records

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Entry in the Declarant's Recor with Presentation Notificatio Waiver

European Commission

Process: L3-EXP-01-25
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 7.00
Version Date: Jul 27, 2016

Legal (Business) Units in DG TAXUD: A2

Assumptions:
- The declarant has the necessary authorisation for Entry in the Declarant's Records.
- Goods are deemed to be released for export.
- This process does not take into account aspects of excise duties. As mentioned in Art. 232 IA, where excises are at stake, the suspension regime will be used.
- The particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.
- The nature and flow of the goods concerned so warrant and are known by the customs authority.
- At the time of the entry into the records, the goods are no longer subject to prohibitions or restrictions, except where otherwise provided in the authorisation.
- The supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.
- The Customs Office of Exit and the Customs Office of Export are the same Customs Office.
- Post-Release Controls can be initiated.

Process L3-EXP-01-26-Diversion

Process L3-EXP-01-27-Export and Transit

Process L3-EXP-01-28-Invalidation of the Customs Declaration for Centralised Clearance

Process L3-EXP-01-29-Amendment of the Customs Declaration for Centralised Clearance

Abbreviations used:

- **AES** Automated Export System
- **DA** Delegated Acts
- **IA** Implementing Acts
- **UCC** Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Amendment of the Customs Declaration for Centralised Clearance

European Commission

Process: L3-EXP-01-29
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- For the amendment of the customs declaration the involved customs office is the supervising customs office.
- The amendment after release of the goods according to Art. 173(3) UCC is out of scope.

Process L3-EXP-01-30-Registration of the Re-Export Notification

Abbreviations used:

- IA — Implementing Acts
- MRN — Master Reference Number

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Ac...

Registration of the Re-Export Notification

Process:
L3-EXP-01-30
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 15.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions: N/A

Process L3-EXP-01-31-Invalidation of Exit Summary Declaration or Re-Export Notification

Abbreviations used:

AES	Automated Export System
EXS	Exit Summary Declaration
REN	Re-Export Notification
UCC	Union Customs Code

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446

Invalidation of Exit Summary Declaration or Re-Export Notification

Process: L3-EXP-01-31
Type: BPMN collaboration diagram (BPMN 2.0)

Version: 1.00
Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions: N/A

Process L3-EXP-01-32-Handle e-AD Request and Cross-Checking

Abbreviations used:

- **AES** Automated Export System
- **DA** Delegated Acts
- **IA** Implementing Acts
- **UCC** Union Customs Code
- **MSA** Member State Administration
- **eAD** Electronic Administrative Document

Reference Documents:
Union Customs Code : Regulation (EU) 952/2013
Union Customs Code Implementing Act: Regulation (EU) 2015/2447
Union Customs Code Delegated Act: Regulation (EU) 2015/2446
COUNCIL DIRECTIVE 2008/118/EC of 16 December 2008

Council Regulation (EU) 2020/261 of 19 December 2019 will repeal the actual Directive 2008/118/EC from 13/02/2023.

Handle e-AD Request and Cross-Checking

European Commission

Process: L3-EXP-01-32

Type: BPMN collaboration diagram (BPMN 2.0)

Version: 1.00

Version Date: Mar 22, 2021

Legal (Business) Units in DG TAXUD: B1

Assumptions:
- In the models ‘L3-01-19-Export of Goods Under Excise Duty Suspension Arrangements’ and ‘L3-01-32 Handle e-AD and Cross-Checking’, the pools of EMCS actors (MSA of Dispatch, MSA of Export, Consignor) are depicted for clarity purposes after consulting and agreement with DG TAXUD. For the tasks depicting interactions between the actors of EMCS that there is no legal reference assigned to them, there were no FADs created and for the tasks that there is legal reference, the FADs were created but they have not Business Requirements connected.