



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL TAXATION AND CUSTOMS UNION

# UK WITHDRAWAL BUSINESS EXPORT SCENARIOS

Contents

- I. General Information ..... 2
- II. Scenarios ..... 3
  - 1. Union goods exported from the EU27 exiting via OoExt in the UK..... 3
  - 2. Union goods exported from the EU27 via the UK to OoExt in the EU27 ..... 4
  - 3. Goods exported from the UK to OoExt in the EU27 ..... 7

## I. General Information

This document complements the Guidance note on Withdrawal of the United Kingdom and customs related matters in case of no-deal, and covers the main export business scenarios.

### Definition of the No Deal + CTC scenario

As of 30 March 2019, 00:00 CET

- A clear cut-off; as of the withdrawal date on 30 March 2019 (00:00 CET), the UK is disconnected from all EU IT systems, including for operations that have started before the withdrawal date.
- On the withdrawal date at 00:00 CET, 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.

### 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

## II. Scenarios

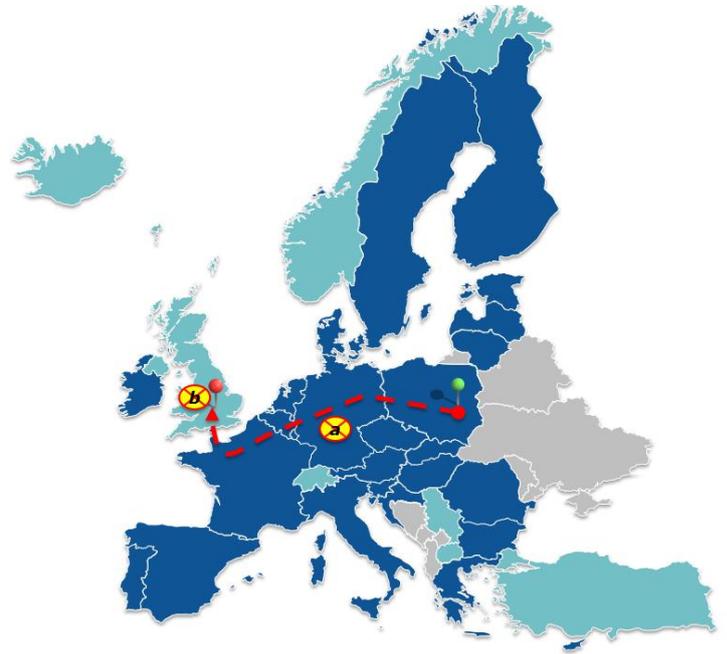
### 1. Union goods exported from the EU27 exiting via OoExt in the UK



- UK withdrawal when goods are in the EU27 territory
- UK withdrawal when goods are in the UK territory

#### Sub Scenario a): UK withdrawal – when goods are in the EU27 territory

- Presentation of the goods should be done at an OoExt within the customs territory of the Union (diversion)
- ActOoExt confirms the physical exit of the goods, then the goods can exit the EU
- Continuation of movement within the UK under a UK procedure

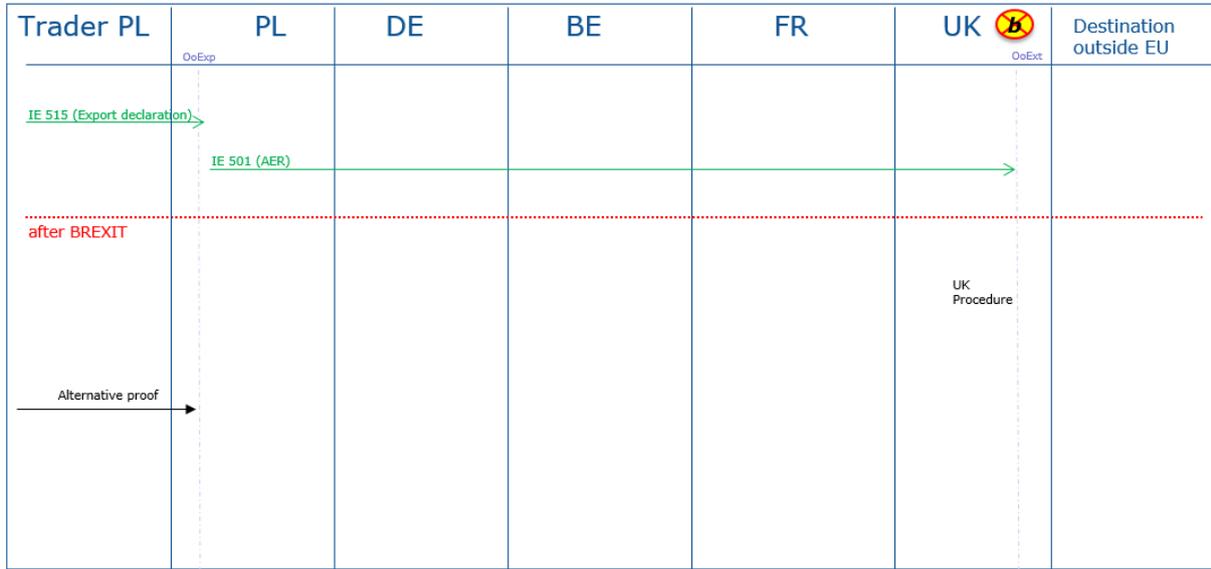


Trader PL	PL	DE	BE	FR	UK	Destination outside EU
	OoExp			ActOoExt	DeclOoExt	
IE 515	IE 501					
<hr style="border-top: 1px dashed red;"/>						
after BREXIT	IE 503			IE 502		
				IE 518	UK Procedure	

Remark: As the UK becomes a Contracting Party to the CTC as of the withdrawal date, the goods may be then placed under a transit procedure as of that date, preferably already at an inland customs office in the EU27. That office would then take over the function of the ActOoExt.

**Sub Scenario b): UK withdrawal – when goods are in the UK**

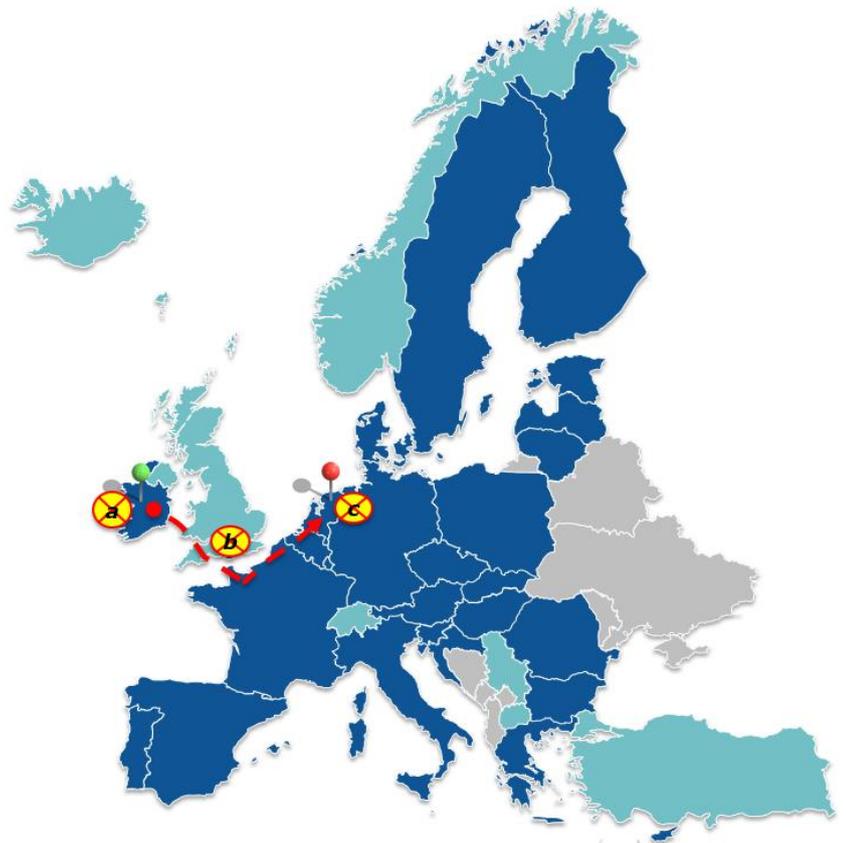
- No rules for the exit of the goods applied
- The goods will be exited under the UK rules. The UK will not be able to send any messages via ECS confirming the physical exit of the goods
- The OoExp closes the export movement in ECS based on an alternative proof



**2. Union goods exported from the EU27 via the UK to OoExt in the EU27**



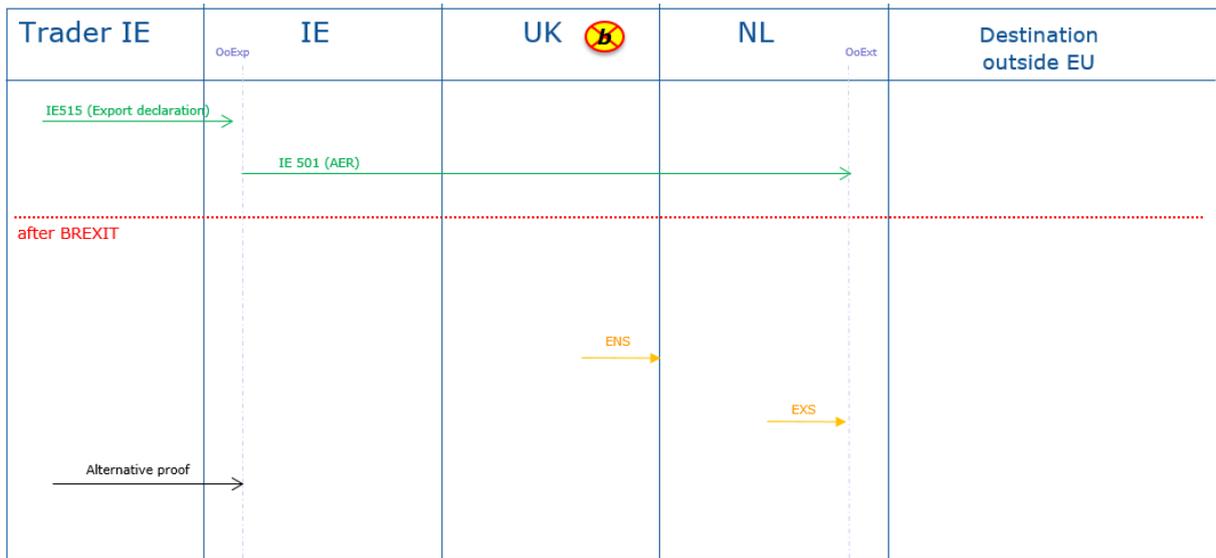
- UK withdrawal when goods are in the EU27 territory
- UK withdrawal when goods are in the UK territory
- UK withdrawal after goods have re-entered the EU27 territory



**Sub Scenario a): UK withdrawal – when goods are in the EU27 territory**

- Presentation of the goods should be done at an OoExt within the customs territory of the Union (diversion)
- An ENS shall be lodged at the customs office of first entry in the EU27

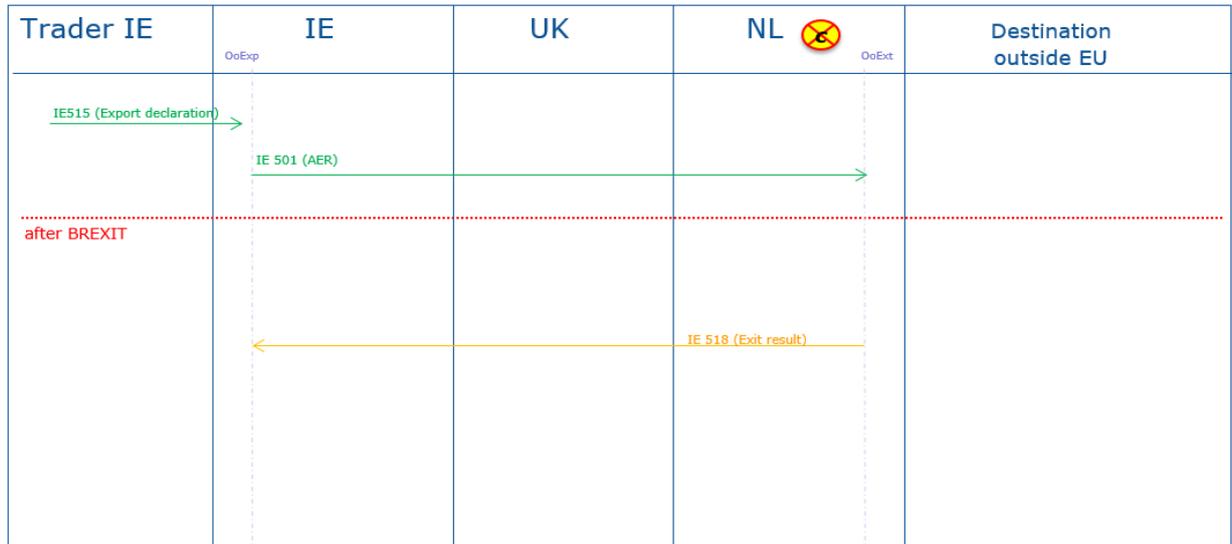




Remark: As the UK becomes a Contracting Party to the CTC as of the withdrawal date, a T1 transit procedure may be started in NCTS as of that date from the UK to the external EU27 border where the goods will leave the EU customs territory.

**Sub Scenario c): UK withdrawal – after goods have re-entered the EU27 territory**

- NL can exit the goods as declared



### 3. Goods exported from the UK to OoExt in the EU27

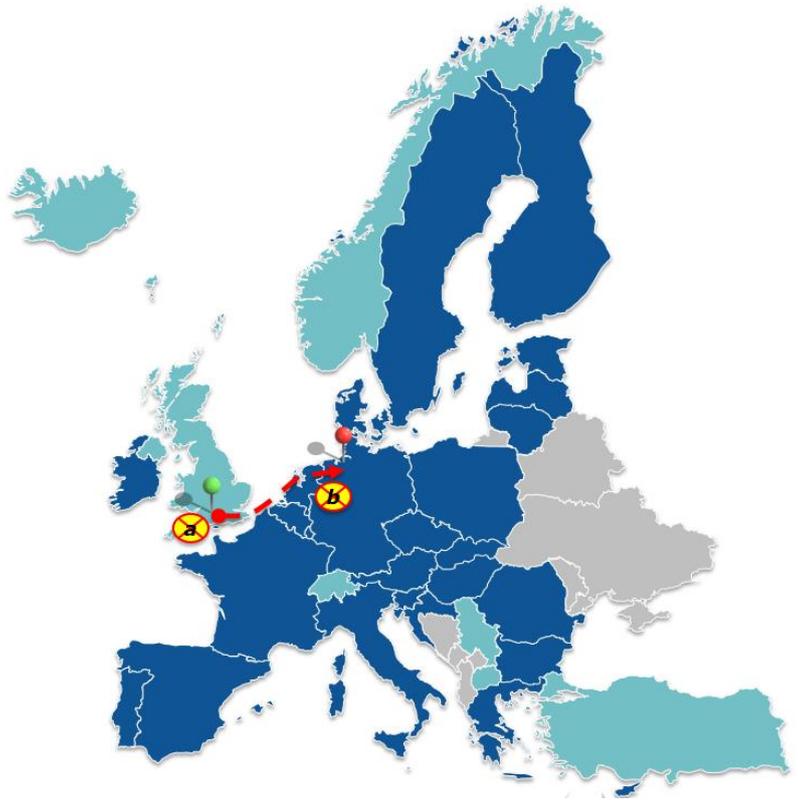
 Export UK

 Exit DE

- a) UK withdrawal when goods are in the UK territory
- b) UK withdrawal when goods are in the EU27 territory

#### Sub Scenario a): UK withdrawal – when goods are in the UK territory

- Goods are subject to UK customs procedures when exiting the UK
- As of the withdrawal date, the goods lose their Union status
- An ENS shall be lodged at the customs office of first entry in the EU27
- To reach the point of exit from where the goods leave the EU customs territory, the goods have to be placed under external transit procedure or any other special procedure allowing for the movement of goods or move in temporary storage depending on the customs rules applicable to the actual mode of transport
- A re-export notification, a re-export declaration or an EXS at the EU27 OoExt should be lodged



Trader UK	UK 	NL	DE	Destination outside EU
	OoExp		OoExt	
IE515 (Export declaration)	IE 501 (AER)			
<hr style="border-top: 1px dotted red;"/>				
after BREXIT	UK Procedure	ENS	EXS	

Remark: As the UK becomes a Contracting Party to the CTC as of the withdrawal date, a T1 transit procedure can be started in NCTS as of that date from the UK to the external EU27 border where goods will leave the EU customs territory.

**Sub Scenario b): UK withdrawal – when goods are in the EU27 territory**

- OoExt can exit the goods in its ECS application but will not be able to confirm the physical exit of the goods to the UK OoExp electronically, as the UK will be disconnected from the ECS as of the withdrawal date
- OoExt should, upon request from the economic operator, issue a proof of exit

