



Export declaration from Luxembourg
How to be best prepared

Export declaration & representation

A person exporting goods out of the customs territory of the European Union (= exporter) has to lodge an export declaration.

The exporter has two options:

- 1) lodge an export declaration himself
- 2) appoint a customs representative
 - indirect representation: the representative acts in his own name and on behalf of the exporter
 - direct representation: the representative acts in the name and on behalf of the exporter

Economic Operators Registration and Identification (EORI) number

- mandatory for economic operators exporting goods from the EU
- a single registration number for economic operators and valid in all EU-countries
- To check if you are already registered, enter your VAT-number here:
http://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en&Screen=0&EoriNumb=&redirectionDate=20110805&Expand=false
- For registration and/or further information:
<https://douanes.public.lu/fr/commerce-international/numero-eori.html>

Contact:

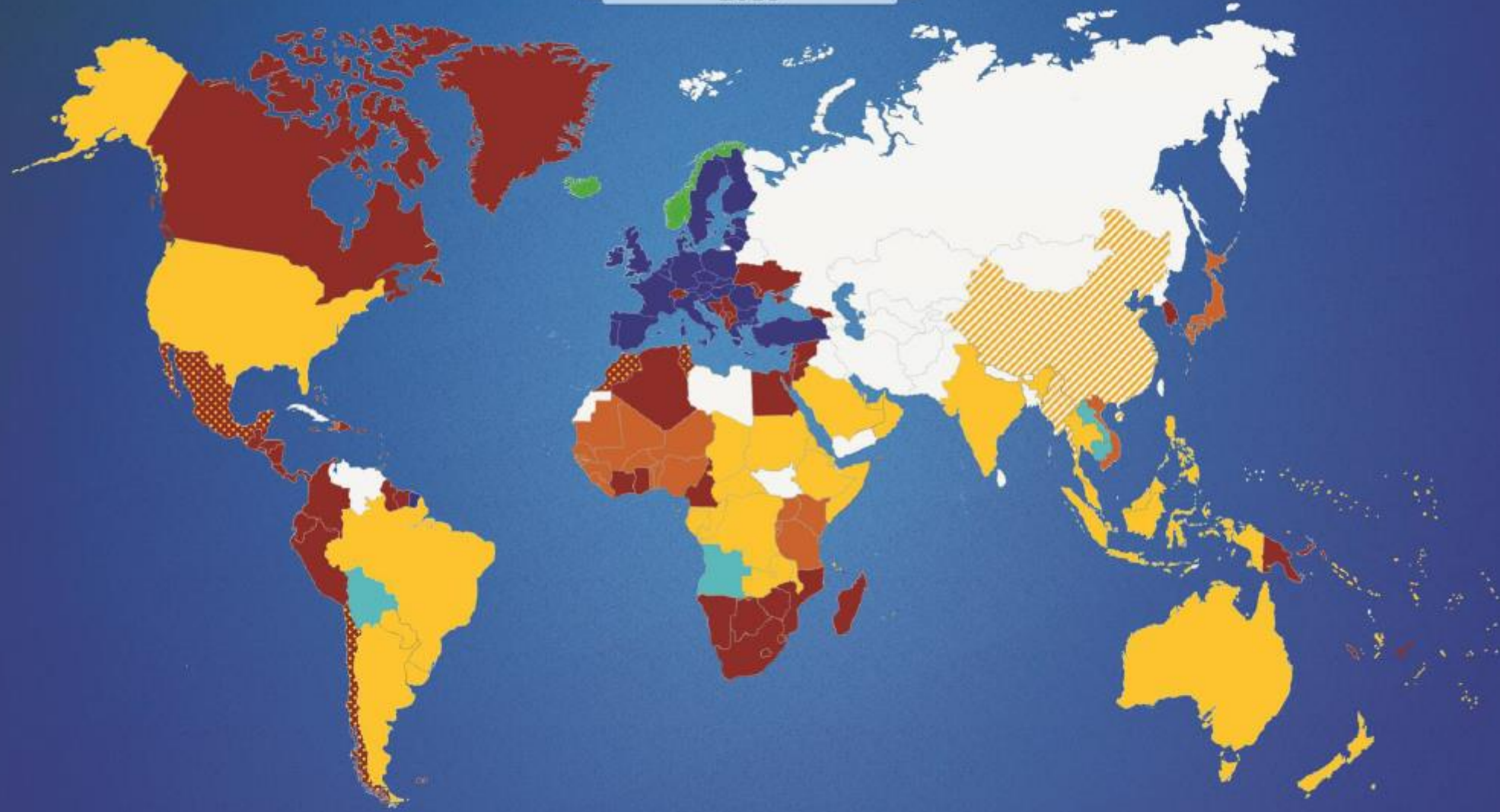
Servicedesk eDouane

Tel: (+352) 28.18.20.00

Email: Helpdesk.Plda@do.etat.lu

THE STATE OF EU TRADE

2018



- EU & Customs union (Andorra, Monaco, San Marino, Turkey)
- European Economic Area (Norway, Iceland, Liechtenstein)
- Applied preferential trade agreement (FTA, EPA, DCFTA)
- Preferential agreement awaiting application
- Pending negotiations for a preferential trade agreement
- Potential preferential trade partners
- Pending negotiations for a stand-alone investment agreement
- Preferential agreement in the process of modernisation

@Trade_EU
#EUtrade

The preferential agreements of the EU

- Overview of the EU preferential agreements:
https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list_en
- Goods having preferential EU origin benefit from a reduced customs duty rate (or customs duty exemption) when being imported into a partner country.
- Rules of origin (RoO) are defined in the respective preferential agreement
- Overview of the RoO and customs duties for preferential/non preferential goods in destination countries:
http://madb.europa.eu/madb/datasetPreviewFormATpubli.htm?datacat_id=AT&from=publi

Application of a RoO - Example

- Manufacture of a car in the EU [CN Code: 8703]
- Ex-Works price: 50.000 €
- Non-EU materials: 21.000 € → 42% of the Ex-Works price
- Country of destination: South Korea
- RoO [CN Code: 8703]: Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
- proof of preferential origin [EU] **issued**
- Country of destination: Switzerland
- RoO [CN Code: 8703]: Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
- proof of preferential origin [EU] **refused**

The proofs of preferential origin

- Canada and GSP countries: statement on origin [> 6000 € → REX registration]

<https://douanes.public.lu/dam-assets/formulaires/commerce-international/origine-des-marchandises/demande-enregistrement-rex-0317.pdf>

- South Korea: invoice declaration [> 6000 € → authorisation “approved exporter”]

- All other preferential agreements:

- EUR.1

https://guichet.public.lu/content/dam/guichet/catalogue-formulaires/import-export/certificat-eur1/certificat-eur1_DE.pdf

or

- invoice declaration [> 6000 € → authorisation “approved exporter”]

The non-preferential origin

- Non-preferential origin is relevant for commercial policy measures (anti-dumping duties, tariff quotas...)
- The EU non-preferential rules of origin are defined in the Union customs code
- Products have non preferential EU origin if they are wholly obtained in the EU or if they have undergone their last substantial transformation in the EU
- The exporter can apply for a (non-preferential) certificate of origin at the House of Entrepreneurship One-Stop Shop
- For more information:

<https://logistics.public.lu/fr/formalities-procedures/required-documents/certificate-of-origin.html>

Competent customs office for submitting the export declaration

General rule:

Export declaration must be lodged at:

- the customs office responsible for the place where the exporter is established;
- the customs office competent for the place where the goods are packed or loaded for export shipment;
- a different customs office in the Member State concerned which is, for administrative reasons, competent for the operation in question.

Exceptions:

- Export declaration at the office of exit : if the goods are not subject to prohibition or restriction and if goods value < 3000 €
- Export declaration at any office of the EU: only for duly justified reasons (Article 221(2) IA, third and fourth indents)

Export Procedure

- Presentation of the goods, an export declaration and the supporting documents at the office of export
- Release for export after control by the office of export
- Transport of the goods to the office of exit (= office where the goods physically leave the EU customs territory)
- Release for exit after control if the goods correspond to the goods mentioned in the export declaration

For VAT purposes the export declaration with status “exited” serves as proof that the goods have left the EU territory

Supporting documents

- Depending on the type of goods and country of destination, different types of documents should be available or presented together with the export declaration (e.g.: Dual-use export authorisation)

<https://guichet.public.lu/en/entreprises/marche-international/licences/export/biens-double-usage.html>

- The database TARIC of the European Commission and the national database TARLUX inform about the required supporting documents for a specific export of goods:

http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en

<https://saturn.etat.lu/tariff/index.jsf>

eDouane

In order to submit an export declaration, the exporter has to apply for an eDouane account (web access or B2G access):

<https://douanes.public.lu/fr/services-ligne/edouanes/notice-utilisateurs.html>

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Export Simplifications

An economic operator regularly exporting goods out of the EU may apply for national simplifications (export facilities).

The benefits of such an authorisation are:

- The goods have not to be presented at the customs office of export
- Without prejudice to any customs controls, the export declarations are automatically released by the system

Authorised economic operator (AEO)

Any economic operator meeting the following criteria can apply for an AEO authorisation:

- Compliance with customs legislation and taxation rules and absence of criminal offences related to the economic activity
- Appropriate record keeping
- Financial solvency
- Proven practical standards of competence or professional qualifications
- Appropriate security and safety measures

Authorised economic operator (AEO)

Benefits of an AEO authorisation for the exporter:

- Fewer customs controls
- Prior notification in case of a customs control
- Prior treatment if selected for control
- Possibility to request a specific place for customs controls

For more information:

https://ec.europa.eu/taxation_customs/general-information-customs/customs-security/authorised-economic-operator-aeo/authorised-economic-operator-aeo_en#what_is

Thanks for your interest!

Questions?

Useful links:

https://ec.europa.eu/taxation_customs/

<https://douanes.public.lu/fr.html>

Contact:

Administration des douanes et accises

22 rue de Bitbourg

L-1273 Luxembourg-Hamm

ida@do.etat.lu