Exports to countries outside the UK

General information

This section sets out your requirements as the dispatching warehousekeeper, owner of goods, customs agent or transporter when consigning excise duty-suspended goods from the UK to the point where the goods leave the territory of the UK. Movements from a Northern Ireland approved person or premises to an EU member state are not covered by this section.

Warehousekeepers must:

- not allow goods to leave their premises without a valid EMCS declaration (eAD)
- make sure Customs Handling of Import and Export Freight (CHIEF) arrangements are in place — the exception to this is where goods are declared under local clearance procedures or customs supervised exports (read paragraph 13.5), in which case the EMCS declaration is not required

The movement will remain open and the guarantor liable until a report of export is issued by HMRC. This will only occur if the following conditions are met:

- the export declaration has been completed as per the requirements for an EMCS duty-suspended movement
- the export declaration has been departed correctly and reached a satisfactory final status

It is essential that the EMCS declaration (read paragraph 3.2) (eAD) and the export declaration are cross referenced to enable a satisfactory discharge (read paragraph 13.2).

If export procedures have been correctly followed, a report of export will be issued by HMRC to finalise the eAD and discharge the guarantor's liability.

If HMRC identifies any discrepancies, the eAD will remain open and the guarantor will remain liable.

Find out more information about export declarations which remain undischarged in paragraph 13.10.

Declaration process

EMCS declaration

The dispatching warehousekeeper is responsible for declaring the consignment to EMCS and making sure a valid guarantee is in place.

If the movement guarantee is provided by the owner of the goods or the transporter, you should consider contacting the HMRC excise helpline and ask if the details given to you are valid.

The warehousekeeper must make sure the ARC or, in the event of fallback, that the relevant local reference number is passed to the person responsible for submitting the CHIEF export declaration.

Failure to follow the correct procedure will cause the movement to remain open and the guarantor will remain liable.

In addition to the general EMCS information detailed in the user guide, you must make sure the following is included:

- movement type is either 'the customs declaration lodged in the UK' — the destination type' as 'export'
- for Northern Ireland movements, the movement type is either 'the customs declaration lodged in the UK' or a customs declaration lodged in an EU member state' — in both cases you must show the 'destination type' as 'export'
- customs office of export — the place where the export declaration is lodged:
    - office of export will either be a port or airport in the UK where the goods are presented for export
    - for Northern Ireland movements, the customs office of export can also be a place where the export declaration is being lodged in an EU member state
    - all customs office reference numbers are available in the Customs Office List on the Europa website

When using the HMRC online service, once you have submitted your EMCSdeclaration you'll receive a submission reference number — this is not the unique ARC.

You'll then need to check your 'view messages screen' from the 'at a glance' page to check if the declaration has been successful, and to view the allocated ARC for your movement. If unsuccessful, you'll receive an error message.

You'll need to correct the error, and resubmit the declaration until an ARC has successfully been allocated. Goods must not be dispatched before this.

If you use commercial software you should contact your provider for the correct procedure.

Once you have successfully submitted your EMCS declaration, you'll receive a 21-digit ARC. The code must be entered on either a printed eAD or any other commercial document, and must accompany the goods. In the event of EMCS downtime you must follow the correct fallback procedures (read section 3).

Failure to follow the correct procedures will cause the EMCS movement to remain open and the guarantor will remain liable.

CHIEF export declaration

Detailed information on the export process is available in:

- check if you need to declare goods you bring into or take out of the UK
- UK Trade Tariff: volume 3 for CDS

In addition to the general export procedures and requirements, for consignments under excise duty suspension, you must make sure the following is included on the CHIEF declaration:

- a valid customs procedure code is in box 37
- an accurate commodity code is in box 33, this should match the commodity code declared on EMCS
- accurate quantities in box 38 (net weight) and box 41 (supplementary units)
- for indirect exports from an EU member state, that leave Northern Ireland, the office of exit in an EU member state in box 29
- a valid ARC in box 40 of the export declaration, in the following 21 character format:

Class	Document type	Reference
Z	AAD	14GB00000000123456789

Do not shorten or abbreviate the ARC reference number. If EMCS is not available, a fallback accompanying document must accompany the goods and should be formatted as:

Class	Document type	Reference
Z	FAD	This will be the unique reference number for the consigned goods

Follow the fallback procedures in section 3 if:

- the export declaration must achieve a valid import control system (ICS) code following departure and exit:
    - ICS 60 for direct exports
    - ICS 62 for indirect exports
- any other ICS code will result in both the Export declaration and the EMCSdeclarations (read paragraph 13.10) remaining open and the guarantor liable

When the CHIEF export declaration process is not followed correctly, you'll create an excise duty point. HMRC may raise an assessment against the guarantor as declared on the EMCS declaration and also consider penalty action. A review of any relevant approvals will be considered if we have concerns about compliance.