

Dear [],

Thank you for the information you have provided.

We understand that several different scenarios may arise, and that different solutions may apply depending on the circumstances of each case.

In general, declarants may request the amendment or invalidation of an export declaration from the customs office of export, subject to the applicable legal conditions. In addition, where there are minor discrepancies between the particulars declared in the export declaration and the goods or data presented at the customs office of exit, the person presenting the goods at exit must inform the customs office of exit accordingly. Further information is set out below.

1. *Modifications of export declaration data taking place after release of the goods for export.*

Under Article 173(2)(c) UCC, no amendment shall be permitted where it is applied for after the customs authorities have released the goods. Accordingly, from a system perspective, both AES and the legacy ECS system only allow for amendments to an export declaration before release of the goods for export. The amendment of a customs declaration after release of goods may be permitted, for reasons stated in Article 173(3) UCC. This possibility however is out of scope of AES system functionality.

In principle, most data elements in a customs declaration may be amended, subject to certain exceptions, provided that it can be demonstrated that the amended data reflects the facts as they stood **at the time when the customs declaration was accepted**. Changes to consignment data due to events/incidents occurring after the release of goods for export, do not justify a request to amend the export declaration. On this, you may also wish to consult Part E, Point 6 of our [guidance document on Entry and Import into the European Union](#) and in particular, pages 52-54, where a horizontal interpretation and the basic principles for the application of Article 173 UCC are reflected.

Additionally, such post-release changes to consignment data don't justify the invalidation of the export declaration in accordance with Article 148 UCC-DA, either.

Under Article 331 (1)(b) UCC IA, the person presenting the goods at exit must inform the customs office at exit of any discrepancies between goods released for export and those actually presented at exit, including cases where goods have been repackaged or containerised before their presentation at the customs office of exit. In AES, the IE507 message (arrival at exit notification) is used to implement this legal requirement. As explained in chapter 6.4 of the [AES Business Guidance](#), the IE507 may be lodged by the trader (carrier) in the national AES system, or the relevant information may be recorded by the customs officer at the office of exit, where the goods are presented by other means, as set out in Article 246 UCC DA.

Where consignment data changes after release of the goods for export, the person presenting the goods at exit must notify the customs office of exit accordingly. In AES, this may be done by reporting discrepancies or/and additional information in the IE507 message, where relevant (e.g. Goods measure, Packaging, Mode of transport at the border, UCR reference number, Transport Equipment, seals, Transport Document etc.).

The data elements that may be used to report discrepancies can be identified in the IE507 message specifications. These are optional data groups/data items marked with **guideline G0330**:

IF discrepancies exist for this D.G./D.I.

THEN this D.G./ D.I. = "R" and is used to report these discrepancies

ELSE this D.G./ D.I. = "N"

The declaration of modified **consignment data**, such as packaging or active border transport means, should not trigger rejections and should not block the release of the goods for exit. Once the discrepancies have been registered, the customs office of exit communicates them to the customs office of export, through the IE518 "exit results" message.

The possibility for traders to report discrepancies in the IE507 "arrival at exit" message is a new feature introduced by AES, to support the correct handling of discrepancies identified at exit. This function was not available in ECS.

Modifications of export declaration's data taking place after the release of goods for export, in case of Export followed by transit (EFBT).

Where goods to be taken out of the customs territory of the Union are placed under a transit procedure following an export procedure (i.e. EFBT), the trader at exit/departure shall lodge a transit declaration referring to the MRN of the export declaration as previous document.

In such cases, the trader does not lodge the IE507 "arrival at exit" message to the office of exit. Instead, all relevant data of the export declaration MRN, shall be declared in the transit declaration, under the respective house consignment.

Discrepancies between certain data elements in the export declaration and the corresponding data provided in the transit declaration may be considered acceptable. For example, where the truck changes due to groupage operations (different identification number of the means of transport), the transport document, or seals added during transit should not prevent confirmation of the exit of the goods.

Automated data validation between the two systems (cross-check) is carried out via the IE190-IE191 messages exchange. The automated validation is mandatory only at MRN level and is strongly recommended at goods item level. The level of automated validation to be applied is left to the discretion of the national customs administration.

Considering the differing approaches taken by some national administrations, as reported in your e-mail, DG TAXUD will contact the Member States concerned to better understand the reasons behind these decisions. If deemed necessary, we will provide guidance and process improvements, if possible.

Best Regards,