

No. 13561. INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND HARMONIZATION OF CUSTOMS PROCEDURES. CONCLUDED AT KYOTO ON 18 MAY 1973¹

ENTRY INTO FORCE of annex C.1² to the above-mentioned Convention

ANNEX CONCERNING OUTRIGHT EXPORTATION

INTRODUCTION

The outright exportation of goods generally involves relatively simple Customs formalities. While normally a Goods declaration is required, in some cases the exporter need only produce to the Customs a commercial document containing the information required about the goods to be exported. Under certain conditions, the exporter may be authorized to lodge a single Goods declaration or a consolidated return covering all his exportations in a given period.

Apart from the collection of any export duties and taxes applicable, the purposes of Customs control are, in particular, to ensure the enforcement of national legislation concerning export prohibitions and restrictions and to check the particulars used to determine the amount of any internal duties and taxes from which repayment can be allowed or from which exemption can be granted. In addition, the Customs are normally responsible for collecting the information needed for the preparation of external trade statistics.

Goods to be exported may also be subject to certain controls by competent authorities other than the Customs, for example veterinary, phytopathological and other health controls.

This annex deals with the various formalities and measures (Customs formalities) involved in outright exportation, irrespective of the mode of transport.

In accordance with the definition of "outright exportation", this annex does not deal with goods exported under the drawback procedure or under a processing procedure or with repayment of import duties and taxes. Nor does it cover goods which are carried by post or in travellers' baggage.

DEFINITIONS

For the purposes of this annex:

(a) The term "outright exportation" means the Customs procedure applicable to goods which, being in free circulation, leave the Customs territory and are intended to remain permanently outside it, excluding goods exported under the drawback procedure or under a processing procedure or with repayment of import duties and taxes;

¹ United Nations, *Treaty Series*, vol. 950, p. 269, and annex A in volumes 958, 981, 987, 989, 1019, 1023, 1025, 1029, 1031, 1041, 1043, 1049, 1055, 1057, 1059, 1066, 1078, 1081, 1088, 1094, 1102, 1122, 1128, 1130, 1135, 1137, 1146, 1151, 1153, 1156, 1157, 1162, 1166, 1172, 1181, 1197 and 1198.

² The said annex came into force on 29 January 1981, i.e., three months after the five following States had accepted it, in accordance with article 12 (3) of the Convention. The pertinent notifications of acceptance were received by the Secretary-General of the Customs Co-operation Council as indicated hereafter:

State	Date of receipt of the notification of acceptance	State	Date of receipt of the notification of acceptance
Sweden*	22 June 1978	Finland*	18 October 1979
New Zealand*	26 October 1978	Israel*	29 October 1980
Canada*	22 December 1978		

* See p. 345 of this volume for the texts of the reservations and clarification made upon acceptance.

(b) The term “goods in free circulation” means goods which may be disposed of without Customs restriction;

(c) The term “Customs territory” means a territory in which the Customs law of a State applies in full;

(d) The term “export duties and taxes” means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;

(e) The term “Goods declaration” means a statement made in the form prescribed by the Customs, by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure;

(f) The term “examination of goods” means the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration;

(g) The term “person” means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. *Standard*

Outright exportation shall be governed by the provisions of this annex.

2. *Standard*

National legislation shall specify the conditions to be fulfilled and the Customs formalities to be accomplished for outright exportation.

NOTES. 1. National legislation may include prohibitions and restrictions in respect of the exportation of certain categories of goods.

2. The obligations to be fulfilled in connexion with outright exportation include, in particular, the lodgement of a covering document and the payment of any export duties and taxes chargeable.

COMPETENT CUSTOMS OFFICES

3. *Standard*

The Customs authorities shall designate the Customs offices at which goods may be cleared for outright exportation. In determining the competence of these offices and their hours of business, the factors to be taken into account shall include the particular requirements of trade, industry and transport.

NOTES. 1. The competence of certain Customs offices may be restricted to exportations by certain modes of transport or to specified categories of goods or to goods coming from a specified region (e.g. the frontier zone or an industrial zone).

2. The Customs authorities may require that the outright exportation of certain categories of goods subject to special control measures (e.g. diamonds, antiques, works of art) or to controls by other competent authorities be effected at Customs offices designated for that purpose.

4. *Standard*

The Customs authorities shall allow goods for outright exportation to be declared at inland Customs offices.

NOTES. 1. Where justified by the circumstances, the Customs authorities may authorize a Customs post to be set up on the premises of a commercial undertaking.

2. Examination of the goods, where necessary, is normally carried out at the inland Customs office where the goods were declared for outright exportation.

3. The Customs authorities may require that goods declared for outright exportation at an inland Customs office be conveyed to the office of exit in Customs transit.

5. *Standard*

Where corresponding Customs offices are located on a common frontier, the Customs authorities of the countries concerned shall as far as possible correlate the business hours and the competence of those offices.

CLEARANCE OF GOODS OUTSIDE THE BUSINESS HOURS OF THE CUSTOMS OFFICE

6. *Standard*

At the request of the declarant, and for reasons they deem valid, the Customs authorities shall, as far as administrative organization permits, allow goods for outright exportation to be cleared outside the business hours of the Customs office; the expenses entailed by such clearance may be charged to the declarant.

THE DECLARANT

7. *Standard*

National legislation shall specify the conditions under which a person is entitled to act as declarant, the extent of his responsibility and his rights.

DOCUMENTATION TO BE SUBMITTED ON OUTRIGHT EXPORTATION

(a) Goods declaration form and content

8. *Standard*

Forms for the Goods declaration for outright exportation shall conform to the official model laid down by the Customs authorities.

The Customs authorities shall require only such particulars as are deemed necessary for the assessment and collection of any export duties and taxes chargeable, any repayment of, or exemption from, internal duties and taxes, the compilation of statistics and the application of the other laws and regulations which the Customs are responsible for enforcing.

NOTE. The Customs authorities generally require:

(a) Particulars relating to persons

- Name and address of declarant;
- Name and address of exporter;
- Name and address of consignee.

(b) Particulars relating to transport

- Mode of transport;
- Identification of means of transport.

(c) Particulars relating to the goods

- Country of destination;
- Description of the packages (marks and numbers, number and kind);
- Description of the goods;
- Gross weight;
- Net weight or other quantity;
- Value.

- (d) Particulars for the assessment of any export duties and taxes chargeable
- Tariff heading;
 - Rates of export duties and taxes;
 - Amount of export duties and taxes.
- (e) Other particulars
- Statistical item number applicable to each description of goods;
 - Reference to documents submitted (for example, export licence, health or other certificate).
- (f) Place, date and signature of the declarant.

9. *Recommended Practice*

When they are considering revision of present forms or preparation of new forms for the Goods declaration for outright exportation, the Customs authorities should use as far as possible the lay-out key in appendix I in accordance with the Notes in appendix II.

- (b) Acceptance of a commercial document in lieu of an official form

10. *Recommended Practice*

The Customs authorities should, as far as possible, provide that, instead of using an official form, the declaration of the goods may be made by lodging a commercial document (for example, the invoice) containing the necessary particulars relating to the goods to be exported.

NOTES. 1. The Customs authorities are usually satisfied with a commercial document where the goods to be exported are not liable to export duties and taxes and do not give rise to repayment of or exemption from internal duties and taxes and the Goods declaration is not used for the compilation of statistics.

2. A Recommendation on an aligned invoice lay-out key for international trade has been adopted within the Economic Commission for Europe (ECE). This lay-out key is reproduced at appendix III.

3. The Customs authorities may accept commercial documents produced by automatic data-processing techniques.

11. *Recommended Practice*

The Customs authorities should, in agreement with the other authorities competent in matters of external trade, ensure that all the documents required in connexion with outright exportation can be included in a standard series of external trade documents.

NOTE. By using a standard series of external trade documents aligned on the lay-out key of the Economic Commission for Europe (or compatible with it) the information common to these documents can be reproduced by the one-run method on pre-printed or blank forms.

- (c) Number of copies to be submitted

12. *Recommended Practice*

The Customs authorities should reduce, so far as possible, the number of copies of the Goods declaration or the commercial document required to be lodged by the declarant.

- (d) Documents to be submitted in support of the Goods declaration or commercial document

13. *Standard*

In support of the Goods declaration or commercial document to be lodged by the declarant, the Customs authorities shall require only those documents considered necessary

by them to permit control of the operation and to ensure compliance with all requirements relating to the application of relevant restrictions or other regulations.

NOTE. The Customs authorities may require, where appropriate, production of an export licence and a phytopathological or other health certificate.

(e) Periodic lodgement of Goods declaration or commercial documents

14. *Standard*

Where a person frequently exports goods, the Customs authorities shall allow, under such conditions as may be laid down by them, a single Goods declaration, or a consolidated return setting out the necessary particulars, to cover all exportations by that person in a given period.

NOTES. 1. The Customs authorities may grant this facility subject to the conditions that the exporter keeps proper commercial records and that the necessary control measures can be taken.

2. The Customs authorities may require the declarant to produce, at each exportation, a copy of the transport document or some other supporting document.

3. The Customs authorities may accept consolidated returns produced by automatic data-processing techniques.

EXAMINATION OF THE GOODS

(a) Extent of the examination

15. *Standard*

The Customs authorities shall limit the examination of the goods to cases where they deem it essential to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

NOTE. The examination of the goods by the Customs authorities, when undertaken, is in general confined to counting the packages and verifying the description of the goods and the quantities exported.

(b) Examination of the goods at a place other than the Customs office

16. *Standard*

Where the Customs authorities undertake examination of the goods they shall, at the request of the declarant, and for reasons deemed valid, allow the examination to take place, so far as possible, at a place other than the Customs office; the expenses entailed by such examination may be charged to the declarant.

NOTE. The goods may be examined at the premises of the person concerned, at the time when the container or means of transport is loaded.

(c) Sampling by the Customs

17. *Standard*

Where samples have to be taken to ensure the application of the provisions of national legislation, any samples drawn shall be as small as possible.

ASSESSMENT AND PAYMENT OF EXPORT DUTIES AND TAXES CHARGEABLE

18. *Standard*

National legislation shall specify the rules to be followed, the formalities to be accomplished and the facilities granted in connexion with the assessment and payment of export duties and taxes chargeable on outright exportation.

EXPORTATION OF THE GOODS

(a) Permission to export

19. *Standard*

The exportation of the goods shall be permitted as soon as the necessary controls by the Customs and other competent authorities have been completed, provided that:

—No offence has been found;

—The export licence or any other documents required have been produced and;

—The export duties and taxes chargeable have been paid or appropriate action has been taken to ensure their collection.

NOTES. 1. Goods which are not exported immediately after exportation has been permitted may be placed under Customs control until they are in fact exported.

2. Countries may specify the Customs routes, that is to say, the roads, railways, waterways and any other routes (pipelines, etc.) which must be used for the exportation of goods.

20. *Recommended Practice*

The exportation of goods should not be delayed on the grounds that the Goods declaration is incomplete or minor irregularities have been found in documentation, provided that the interests of the Revenue, essential controls or any export prohibitions or restrictions in force are not affected.

(b) Evidence of arrival at destination

21. *Standard*

The Customs authorities shall not require evidence of the arrival of the goods abroad as a matter of course.

NOTES. 1. In general, such evidence is required only in respect of goods for which evidence of exportation is not otherwise available and which qualify for repayment of or exemption from a considerable sum of internal duties and taxes, and there is reason to fear abuse, or in respect of certain goods which are subject to special controls (for example, arms and ammunition).

2. Where such evidence is required, it may consist of a statement supplied by the consignee and certified by the Customs authorities in the country of destination.

(c) Repayment of or exemption from internal duties and taxes

22. *Standard*

National legislation shall specify the rules to be followed and the formalities to be accomplished in respect of any repayment of or exemption from internal duties and taxes.

23. *Recommended Practice*

Goods which, on being exported outright, qualify for repayment of or exemption from internal duties and taxes should benefit from such repayment or exemption as soon as possible after exportation.

INFORMATION CONCERNING OUTRIGHT EXPORTATION

24. *Standard*

The Customs authorities shall ensure that all relevant information concerning outright exportation is readily available to any person interested.

Appendix II

NOTES

1. The size of the lay-out key is the international ISO size A4 (210 × 297 mm, 8.27 × 11.69 inches). The form should be provided with a 10 mm top margin and a 20 mm left-hand filing margin. Line spacing should be based on multiples of 4.24 mm (1/6 inch) and width-spacing on multiples of 2.54 mm (1/10 inch). The lay-out should be in conformity with the Economic Commission for Europe (ECE) lay-out key, as illustrated in Appendix I. Minor deviations in the exact size of boxes etc., are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents etc.
2. Countries may determine standards concerning the weight per m² of the paper, and the use of a machine-turned background to prevent falsification.
3. The standardization comprises only questions of size and lay-out; guiding words included in the lay-out key are intended only to indicate the nature of the information which should appear in a given place. Accordingly each country remains free to replace these words in its national form by such wording as it considers more appropriate provided that this wording does not affect the nature of the information as indicated in the lay-out key.
4. In addition it is open to administrations to omit from their forms items in the lay-out key which they do not require. The spaces which thus become vacant may be used for official purposes.
5. Additional items required by administrations which are not provided for by the lay-out key may be allocated to the "free disposal area".

Appendix III

INVOICE LAYOUT KEY

Seller	Invoice date and No. Other references		
Consignee	Buyer (if other than consignee)		
Transport information	Country of origin of goods		
Marks and numbers, No. & kind of pkgs; Description of goods (in full and/or in code)	Gross weight, kg	Cube, m ³	
Specification of commodities (in code and/or in full)	Quantity	Unit price	Amount
		Included above	Not incl. above
Packing			
Freight Other costs (Specify)			
Insurance			
Total invoice amount			

RESERVATIONS AND CLARIFICATION MADE UPON ACCEPTANCE

SWEDEN

Standard 4

Under Swedish legislation goods may in general be declared for outright exportation at inland Customs offices. This is however not allowed in cases where no special advantages (refunds, etc.) are claimed in connection with the exportation but where nevertheless a separate transit operation would be needed for the conveyance of the examined goods to the Customs office of exit.

NEW ZEALAND

Recommended Practice 10 (Clarification)

New Zealand legislation requires an export entry, a copy of which is used for the compilation of statistics. New Zealand has, however, adopted the Standard Aligned Export Documentation System, which provides for the export entry to be produced on a mechanical or other type of copier, and accordingly it is considered that the Recommended Practice is observed.

Standard 14

New Zealand legislation does not, at present, provide for a single Goods declaration to cover all exportations by a particular person in a given period. New Zealand requires that an entry be made for each individual exportation.

CANADA

Standard 4

At the present time goods for outright exportation are not as a general rule declared at inland Customs offices in Canada.

Recommended Practice 10

A commercial document such as an invoice is not acceptable in lieu of an export declaration in Canada.

FINLAND

Recommended Practice 10

A Goods declaration is always required in Finland, a copy of which is used for the compilation of statistics.

ISRAEL

Standard 4

Under national legislation, Goods declarations for outright exportation can be submitted only to Customs offices in ports which were officially approved as places for exportation of goods abroad, as well as to Customs offices situated within Parcel Post offices.

Recommended Practice 10

This practice cannot be accepted because, under national legislation, the exporter must submit to the Customs a Goods declaration (outwards) on an official form as prescribed.

Standard 14

Israel accepts in principle the provisions of this Standard, but it is applied to certain types of goods only which were approved by the Customs authorities (such as books, printed matter, citrus fruit, fresh agricultural products, etc.).

Authentic texts: English and French.

Certified statement was registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 29 January 1981.