



Exporting goods

This information is for anyone who intends to export goods to countries outside the European Union (EU). You can read about how you submit your export declaration and whether you might need an authorisation to export your goods.

What is exportation?

Exportation is when you take EU goods out of the EU customs territory. Before you export your goods, you have to submit an electronic export declaration to Customs. You can submit it yourself or employ an authorised customs agent to help you.

Electronic export declarations can be submitted either via TID (Customs Internet Declaration), or by EDI (Electronic Data Interchange). You can read more about electronic submission of customs declarations on page 2.

Please note that some goods are covered by export restrictions. It is therefore important that you know what applies to the type of goods you are exporting.

The European Union

Sweden is a member of the EU. The EU is a customs union, which means that there are no customs barriers between the Member States. Instead, there is a common customs border against the rest of the world.

The EU single market offers more or less free movement of goods between the EU countries. In other words, you do not need to submit an export declaration when selling to a country within the EU.

However, there are some limitations to the free movement. In certain cases, every EU country has the right to stop goods with regard to the protection of the environment, public health and secu-

urity. Examples of this type of goods are narcotics, medicine and weapons.

In customs terms we talk about the EU customs territory. Regions and countries not included in this territory we call third countries. Exportation thus means taking EU goods out of the EU customs territory to countries other than the Member States, which are listed in the fact box below.

EU Member States

Austria, Belgium, Bulgaria, Cyprus, Croatia, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

The VAT territory of the EU

Certain regions within the EU are part of the customs territory but not of the VAT territory of the EU.

When you send goods to these regions you still have to submit an export declaration to Customs, presenting details of the goods removed from the VAT territory.

For example, this is the case for the Åland Islands and the Canary Islands, but also for some other regions belonging to France, Germany, Greece, Italy, Spain and the United Kingdom.

Special regulations for certain goods

If your goods are covered by export restrictions, you generally need an export licence or some form of authorisation. These are a few examples of goods that are covered by export restrictions, with the responsible authority in brackets:

- Agricultural products (Swedish Board of Agriculture)
- Cultural objects (Swedish National Heritage Board)
- Endangered species of animals and plants (Swedish Board of Agriculture)
- Military equipment (Swedish Agency for Non-Proliferation and Export Controls)
- Dual-use goods (Swedish Agency for Non-Proliferation and Export Controls)
- Radioactive waste (Swedish Radiation Safety Authority)
- Used refrigerants, such as refrigerators, freezers or air-conditioning units, containing ozone-depleting substances (Swedish Environmental Protection Agency).

To get authorisation to export goods covered by export restrictions, please contact the responsible authority. There may also be sanctions imposed on certain countries, in the form of trade restrictions on particular goods. However, in certain cases you might still get permission to export such goods. To do so, you need an export licence. In Sweden, the National Board of Trade and the Swedish Agency for Non-Proliferation and Export Controls are responsible for these permits.

Exit summary declaration

Since 1 July 2009, you have to send pre-arrival and pre-departure information to Customs for all goods entering or leaving the EU. You send the information in the form of entry and exit summary declarations. The purpose is to protect the EU from dangerous goods and to meet the increased security requirements in world trade.

When you export goods, the exit summary declaration is normally included in the export declaration. Therefore, a number of new data

elements have been added to the information previously required in the export declaration.

How far in advance you have to submit the combined export declaration/exit summary declaration depends on what means of transport you use. The time limit varies from 30 minutes before departure from an airport to 24 hours before loading goods at a port of departure.

You can read more about exit summary declarations on tullverket.se, where you also find a list of the data elements required in the export declaration.

Tariff classification

When you declare goods for export, you have to specify a commodity code. The commodity code is a numerical code that defines the product. The rate of customs duty and special restrictions for particular types of goods are directly linked to the commodity code.

All commodity codes are listed in the customs tariff. When you export goods, the code normally consists of eight digits.

You find the customs tariff in the Taric Query System on tullverket.se.

The customs tariff is a systematic index of all goods occurring in international trade. It gives you updated information on commodity codes and rates of customs duty.

Submitting electronic export declarations

To send your declarations electronically, you need authorisation from us. You can choose between two systems: EDI (Electronic Data Interchange) or TID (Customs Internet Declaration).

With EDI you communicate directly with our data processing system, TDS. You need special software that works together with your business IT system. The information required in the export declaration will be drawn from your IT system to be included in an electronic document that you send to TDS.

An updated list of software suppliers is available on tullverket.se. If you have a large number of

customs declarations, EDI is a good alternative.

With TID, you submit declarations via the Internet by entering your information in an electronic form. TID is primarily intended for traders with few declarations.

How does the export clearance procedure work?

When you have completed the electronic export declaration, you send it to Customs, using an electronic message called UNU. The declaration will then be assigned a unique reference number, a Customs Identification Number (tull id).

You must then request clearance, which means that you have your goods released for export. This is done at the customs office responsible for the location where the goods are loaded or packed for export, the customs office of export. The goods must be available for examination.

You request clearance by giving us a written notification of your Customs Identification Number. If you have goods for which an authorisation is required, you must also be able to show us an export licence or equivalent document.

When the customs office has accepted your declaration and cleared your goods, you will receive an Export Accompanying Document, EAD, which you take to the customs office where the goods leave the EU customs territory, the customs office of exit.

The customs office of export is the customs office where you submit your export declaration.

The customs office of exit is the customs office where your goods leave the EU customs territory.

What happens when the goods leave the EU?

When the goods arrive at the customs office of exit, you present the EAD. This document shows that the export has been cleared by Customs. The customs office of exit checks that all goods declared for export actually leave the EU, and reports back to the customs office of export whether they have observed any irregularities or whether the goods have satisfactorily left the EU.

Proof of export

If you need evidence that the goods have left the EU, you enter the code 30400 in the box Additional information/Code in the export declaration.

In case of direct export, the customs office of exit will endorse the EAD. This is your proof that the goods have left the EU. The EAD is handed back to the person present at the customs office of exit, usually the driver or the forwarding agent. It is up to you to arrange that the document is returned to you.

If you have no one to collect it from the customs office of exit, you can enclose a self-addressed, stamped envelope. You may need this copy when you export goods under outward processing arrangements or temporary exportation, for example, in which case an evidence of exit will be required. You can read more about temporary exportation and outward processing on page 5.

In case of indirect export, equivalent procedures are carried out electronically in the Export Control System (ECS). You will receive the evidence that your goods have left the EU by mail from the customs office of export. Please note that this evidence will only be sent to you if you have entered the code 30400 in the export declaration, and not until the customs office of exit has notified the customs office of export electronically that the goods have left the EU.

Direct export means that your goods leave the EU from the country where you declared them for export. In other words, the customs office of export and the customs office of exit are situated in the same country.

Indirect export means that your goods leave the EU from another country than where you declared them for export. I.e. the customs office of exit is situated in another country than the customs office of export.

The Export Control System (ECS) makes it possible to transfer information on export shipments electronically between the Member States. The customs office of export sends details of the shipment in advance to the specific customs office of exit you have indicated in the export declaration. The customs office of exit reports back to the customs office of export.

How can I make the export process easier?

If you have an extensive export business, there are easier ways to submit your declarations. This

enables you to save both time and resources. In Sweden, we primarily use one simplified export procedure, the local clearance procedure. To use this procedure, you need an authorisation from us. Another condition is that you have authorisation for electronic submission of export declarations.

Local clearance procedure

The local clearance procedure is a simplified procedure that makes the handling of customs formalities easier and more efficient. If you are authorised to use this procedure, you are called an approved exporter. The authorisation enables you to carry out the export procedures at your own premises, or at other places designated or approved by Customs.

When you send the export declaration via EDI or TID by the specific electronic message UGE, this includes a request for clearance of the goods.

The goods must be available for examination when we receive the declaration. You must also indicate in the declaration where you are going to load the goods. To do this you enter a special code, a location of goods code (godsløkkalkod), which you receive with your authorisation to use the local clearance procedure. This way we know where the goods are in case we want to examine them.

When you receive a reply message from TDS that the customs transaction has been cleared, you may dispatch the goods. You print the export accompanying document yourself, and arrange for it to be presented to the customs office of exit.

How do I apply for authorisation to use the local clearance procedure?

You can apply for authorisation to use the local clearance procedure either if you are a trader planning to export your own goods, or if you are an agent submitting export declarations on behalf of others. If you act as an agent, however, you also need to be authorised as a customs agent.

You apply for authorisation on the form *Ansökan om tillstånd att använda förenklade förfaranden*, Tv 760.60 (Application for authorisation to use simplified procedures). A model application form in English can be found in annex 67 of the Implementing provisions to the Customs Code.

The application form includes the *Continuation form – EXPORT*, which you must also complete.

Finally, you should provide general information about your company in an annex, *Bilaga till ansökan om tillstånd till lokalt klareringsförfarande*, Tv 760.53. This annex is currently only available in Swedish.

The application must be signed by an authorised signatory of the company. You send it with the annex enclosed to the address printed on the reverse of the application form.

Conditions for authorisation

To be granted authorisation to use the local clearance procedure, you need to meet the following conditions:

- You submit your declarations to Customs electronically, either by EDI or TID. If you use EDI, you should enclose with the application a copy of your permit to use the UGE message.
- Certain criteria regarding financial solvency, compliance with customs requirements, and a satisfactory system of managing commercial-records have to be fulfilled.

To meet all requirements, you should have adequate procedures in place to handle customs matters. The procedures should be well documented, either in electronic or paper format. They should be well known within the organisation, available to all users and regularly updated.

We recommend that you document your customs procedures in accordance with the guidelines *Vägledning för tillstånd till lokalt klareringsförfarande* (Guidelines to authorisation for the local clearance procedure), that you find on tullverket.se. Please note that the Guidelines are currently only available in Swedish.

If your business holds AEO status, you are already considered to meet the criteria regarding financial solvency, compliance with customs requirements and a satisfactory system of managing commercial records. No further audit of these criteria is therefore needed.

You can read more about AEO (Authorised Economic Operator) on page 6.

Export Release Message ZEM

To print the export accompanying document EAD, you need to be able to receive the electronic export

release message ZEM. If you send your export declarations by EDI and are authorised to use the local clearance procedure for export, you need to apply for permission, perform mandatory system tests, and be granted this permission before you can start using ZEM.

Extended authorisation for the local clearance procedure

If you send your goods for direct export from Sweden, you can generate a proof of clearance from TDS. To do that, you send an electronic message called extended UGE. When you send an extended UGE, a message called ZKB is generated. This is a proof of clearance that replaces the EAD. Information that an export declaration has been cleared is transferred electronically to a defined recipient, which can be a port or airport of shipment.

To be able to send an extended UGE, you first need to apply for permission. If you send your export declarations by EDI, you also need to perform mandatory system tests and be granted an operating permit before you can start using the message.

The recipients of ZKB messages, on their part, must be authorised with us to receive this proof of clearance.

What if I am exporting goods temporarily?

If you want to export goods temporarily to a country outside the EU with the intention of returning them to Sweden, you can use temporary exportation or outward processing relief.

Temporary exportation

Temporary exportation is used when you export goods temporarily and intend to return them to Sweden in an unchanged condition. This can include exhibition or educational material, some professional equipment, samples of goods, packings, or special tools for the manufacture of import goods.

If you have exported your goods from the EU, you do not need to pay customs duty and VAT when re-importing them, provided that you can present evidence that the goods have been exported.

It is therefore important for you to be able to prove the identity of the goods and, at the time of re-importation, to have documentation to prove the export.

Outward processing relief

You can use outward processing relief when you export your goods temporarily to a country outside the EU for process or repair. You may then re-import the goods free of duty or with reduced import duties.

Please note that you have to apply for a special authorisation to use this procedure. If you are dispatching goods for repair, you can apply for authorisation to use outward processing relief directly in the export declaration.

Proof of origin

The EU has entered into free trade agreements with a number of countries. This means that your goods can be entered into one of these countries at a reduced or zero rate of duty, as long as they are wholly obtained within the EU or have been sufficiently worked or processed to be regarded as originating in the EU. Please note, though, that if you issue a proof of origin covering your export goods, it is important that you are aware of all rules and conditions set up in the agreements.

The proofs of origin used for export to countries covered by free trade agreements are the Movement Certificates EUR.1 and EUR-MED or declarations that you make on invoices or other commercial documents, i.e. the invoice declaration, the EUR-MED invoice declaration and the origin declaration.

When you have completed a movement certificate form, it has to be stamped by a customs office or by an authorised Chamber of Commerce. The Chamber of Commerce will make a charge for this service.

The invoice or origin declarations are statements of origin that you make on the export invoice. The wordings of these declarations are fixed.

To simplify the export routines, a trader can apply for authorisation to issue invoice or origin declarations regardless of the value of the goods.

For more information, help and advice on how to apply for authorisation, please contact our helpdesk, CallCustoms, at +46 771 520 520.

When exporting to Turkey, a Movement Certifi-

cate A.TR. can be issued for most goods. For such a certificate to be issued, it is sufficient that your goods are in free circulation in the EU, i.e. there are no requirements regarding the origin of the goods. The movement certificate A.TR. is a form that also needs to be stamped by Customs, as long as you are not authorised by us to issue it yourself.

Certificate of origin

Please note that the document called ‘Certificate of Origin’, a proof of origin issued by a Chamber of Commerce, has nothing to do with the EU free trade agreements. A buyer may occasionally request this proof of origin due to rules in the importing country. For example, it can be used to determine the origin of goods covered by anti-dumping regulations or by import licensing and surveillance arrangements.

What regulations in the importing country do I need to take into consideration?

In this brochure we have covered items you should consider before exporting from Sweden. Before the exportation, it is also essential that you find out if there are any regulations you have to take into consideration in the country to which you are

exporting the goods, i.e. the importing country. For information about such regulations, please contact the Swedish Trade & Invest Council, www.business-sweden.se. The Swedish Trade & Invest Council also provides information about the rules of origin and the requirements for proof of origin that apply in accordance with the free trade agreements that the EU has entered into with a large number of countries.

Certification – a path to safe and correct foreign trade

To further simplify your customs routines and to enjoy superior service, quality and efficiency in your handling of customs matters, you can become certified in our customs system, the Stairway. You will enjoy a quicker and smoother border passage for your goods, and your costs for handling customs transactions will be reduced. A prerequisite for certification is that you have quality assured your customs routines according to the *Guidelines for certification*. The guidelines are available round the clock on tullverket.se, free of cost. When you get your certificate, you obtain status as Authorised Economic Operator, AEO, a status valid throughout the EU.



P.O. Box 12854, SE-11298 Stockholm
Ph. +46771520520
www.tullverket.se