Centralised Clearance at Export (CCE)

This document should be read in conjunction with the Union Customs Code (UCC), Delegated Regulation (EU) 2015/2446, Implementing Regulation (EU) 2015/2447, the Automated Export System (AES) specifications and relevant European Commission guidance.

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1 Introduction

1.1 What is Centralised Clearance at Export?

Centralised Clearance at Export (CCE) is a customs simplification provided for under the Union Customs Code (UCC). It allows an Authorised Economic Operator (AEO) with a CCE authorisation to lodge export declarations with the Supervising Customs Office (SCO) in the Member State where they are established, while the goods may be physically presented at a Presentation Customs Office (PCO) located in another Member State.

CCE enables the entity that lodges the declaration, the declarant, to communicate with a single customs office for export formalities while customs authorities exchange the necessary information electronically to facilitate controls and release of goods for export.

1.2 Purpose of this Guide

This guide provides practical and legal information on the operation of CCE. It explains the legal framework, authorisation process, operational procedures, customs controls, information exchanges and supervisory arrangements applicable to CCE.

The guide is intended for customs administrations, economic operators and stakeholders involved in export procedures under the Automated Export System (AES).

2 Legal Basis for Centralised Clearance

2.1 EU Customs Legislation – the Union Customs Code

Centralised Clearance is established under Article 179 of Regulation (EU) No 952/2013 (Union Customs Code) and is further detailed in Commission Delegated Regulation (EU) 2015/2446 and Commission Implementing Regulation (EU) 2015/2447.

These regulations provide the legal framework governing the application, authorisation and operation of Centralised Clearance and define the responsibilities of the customs offices involved.

2.2 Definitions and Key Actors

Term	Definition
SCO (Supervising Customs Office)	The customs office responsible for processing export declarations and supervising the authorisation holder.
PCO (Presentation Customs Office)	The customs office where the goods are physically presented for export.
EO (Economic Operator)	The trader or business using Centralised Clearance.
AEO (Authorised Economic Operator)	An operator recognised by customs authorities as meeting common compliance and security standards.
CCE Authorisation	Authorisation permitting use of Centralised Clearance at Export.
AES	Automated Export System used for electronic processing of export declarations.
IE as SCO station code	IESCO100

3 Application and Authorisation for Centralised Clearance

3.1 Criteria

Applicants seeking a CCE authorisation must satisfy the following conditions:

- Establishment within the customs territory of the Union
- Demonstrated compliance with customs and taxation requirements
- Appropriate record keeping and internal control systems
- Satisfactory financial standing
- Ability to comply with export control obligations
- Holding AEO authorisation for customs simplifications

3.2 The Application Process

Applications for CCE are submitted through the [Customs Decision System (CDS)](#).

The customs authority responsible for the proposed SCO assesses the application and consults with any Participating Member States (PMS) where goods may be presented.

A compliance review and consultation procedure may be conducted before a decision is made.

3.3 Use of AEO Status

CCE authorisation is restricted to Authorised Economic Operators holding authorisation for customs simplifications.

Existing AEO authorisation may reduce the extent of additional compliance checks required, although customs authorities may conduct supplementary assessments relating to export procedures, IT systems and control arrangements.

3.4 Decision-Making and Right to be Heard

Where an unfavourable decision is proposed, the applicant will be afforded the right to be heard before a final decision is taken.

The applicant will be informed of the reasons for the proposed refusal and given an opportunity to provide observations and supporting information.

Customs decisions remain subject to normal customs appeals procedures.

3.5 Consultation Procedure and Control Plan

Prior to granting an authorisation, customs authorities involved must agree a control plan setting out:

- Responsibilities of the SCO and PCO
- Risk analysis arrangements
- Documentary and physical control procedures
- Communication channels
- Escalation procedures
- National requirements applicable in Participating Member States.

4 Operation Process under CCE

4.1 Lodging the Export Declaration

Export declarations are lodged electronically through AES with the SCO.

Declarations may be standard declarations, simplified declarations or declarations associated with Entry in the Declarant’s Records (EIDR).

4.2 Submission Prior to Presentation vs Upon Presentation

Declarations may be lodged before the goods are presented to customs or at the time of presentation.

Pre-lodged declarations allow customs authorities to conduct risk analysis and coordinate controls before goods arrive at the PCO.

4.3 Risk Analysis by Supervising and Presentation Customs Offices

Risk analysis is conducted jointly by the SCO and PCO.

The SCO performs:

- Validation of declaration data
- Documentary risk assessment
- Compliance checks
- Authorisation checks.

The PCO performs:

- Local risk analysis
- Physical examination where necessary
- National prohibitions and restrictions checks
- Exit related controls.

4.4 Exchange of Information between SCO and PCO

The SCO and PCO exchange information electronically through secure EU customs systems.

Information exchanged may include:

- Declaration data
- Risk analysis results
- Control recommendations
- Requests for examination
- Control findings
- Release notifications.

The declarant communicates only with the SCO.

4.5 Documentary and Physical Controls

The SCO may conduct documentary controls and request supporting documentation.

The PCO may undertake physical examinations of goods where required by risk analysis or legal requirements.

Control results are communicated electronically to the SCO.

4.6 Decision on Release for Export

The SCO is responsible for the final decision to release goods for export.

The decision takes account of:

- Documentary checks completed by the SCO
- Physical controls completed by the PCO
- Any prohibitions or restrictions applicable to the goods.

4.7 Exit Formalities and Confirmation of Exit

Following release for export, the PCO and Customs Office of Exit complete the required exit formalities.

AES manages the exchange of messages required to confirm exit from the customs territory of the Union.

Alternative evidence procedures may apply where electronic confirmation of exit is unavailable.

4.8 Control Plans and Post-Audit Controls

Customs authorities may carry out post-clearance audits and reviews of declarations processed under CCE.

Control plans provide the framework for monitoring compliance and ensuring the continued suitability of the authorisation holder.

5 Customs Procedures under CCE

Goods under CCE may be entered into:

- Export procedure
- Re-export procedure
- Outward processing
- Customs warehousing of Union goods
- Trade with special fiscal territories.

Additional procedures may be incorporated as permitted under EU customs legislation and AES functionality.

6 Simplified Procedures under CCE

The following simplifications may be used in conjunction with CCE:

- Simplified declarations
- Entry in the Declarant’s Records (EIDR)
- General supplementary declarations
- Periodic supplementary declarations
- Recapitulative supplementary declarations.

Use of simplifications remains subject to the relevant authorisations and conditions. Further information on these Simplified Procedures is available here.

7 Systems Architecture and Information Exchange

7.1 AES and CCN2 Secure Network

The Automated Export System (AES) supports formalities throughout the European Union.

The Common Communication Network 2 (CCN2) facilitates secure exchange of information between customs administrations.

7.2 Communication between the SCO, the PCO and the Declarant

The communication model under CCE is based on:

- Declarant communicating with SCO
- SCO communicating with PCO
- PCO communicating control outcomes to SCO
- SCO communicating final decisions to the declarant.

7.3 Message Types and Workflow

AES supports electronic exchange of messages relating to:

- Export declarations
- Presentation notifications
- Risk analysis
- Control decisions
- Release notifications
- Exit confirmations
- Amendments
- Invalidations
- Supplementary declarations.

Technical specifications for message exchanges are available here.

8 Benefits of Centralised Clearance

CCE provides:

- Administrative simplification through a single customs contact point
- Reduced compliance costs
- Greater consistency of customs procedures
- Improved logistics planning
- Enhanced trade facilitation
- Better utilisation of customs expertise
- Harmonised customs processes across Member States
- Increased efficiency through electronic information exchange.

9 Post-Authorisation Supervision

9.1 Controls by Supervising Customs Office

The SCO is responsible for ongoing supervision of the authorisation holder.

Monitoring activities may include:

- Compliance reviews
- Audit activity
- Examination of records
- Assessment of internal controls.

9.2 Revocation, Suspension or Annulment of Authorisation

Authorisations may be suspended, revoked or annulled where:

- Conditions are no longer met
- Significant compliance failures arise
- Material information was withheld
- Risk to customs controls is identified.

The right to be heard and appeals procedures apply.

10 Ireland as SCO

10.1 Prior to Application

Economic operators considering Ireland as the SCO should contact SimplifiedProcedures@revenue.ie before submitting an application.

A preliminary meeting may be arranged to discuss:

- Proposed business model
- Participating Member States
- Customs procedures involved
- Control arrangements
- System requirements.

10.2 Application and Decision for Authorisation

Applications are processed in accordance with the common data requirements contained in Annex A of the UCC Delegated Act. A link to Annex A is available here.

10.3 How to Apply

Applications must be submitted through the EU Customs Decisions System (CDS) using the Trader Portal.

10.4 Acceptance of Application

There is a 30-day period for acceptance of the application during which time all the information required for Customs to make a decision must be submitted. If all the information for acceptance of the application is not provided in this time period, the applicant can avail of an additional period up to a maximum of 30 days to provide the information.

10.5 Control Plan

Once an application is accepted, Revenue will commence a consultation with the PCO involved to draft an agreed control plan. The control plan will define and coordinate how customs controls are to be carried out. The control plan is used to allocate and clarify tasks and responsibilities between the SCO and PCO and set out procedures for special and/or simplified procedures.

10.6 Processing of Application

Revenue may conduct compliance reviews covering:

- Accounting systems
- Internal controls
- Export procedures
- Security arrangements
- IT capabilities.

10.7 Decision Period

Once the application is accepted, Revenue must take a decision within 120 days. The decision period may be extended by up to 30 additional days where justified.

10.8 Unfavourable Decision

The applicant will be informed of the final decision in advance where the results/conclusions are likely to result in a negative decision. If that is the case, the applicant will be afforded the opportunity to express their point of view and respond to the shortcomings that lead to the envisaged decision and provide supplementary information. After the ‘30 days right to be heard period’, the applicant will be advised of the unfavourable decision.

10.9 Favourable Decision

The authorisation will issue as the formal favourable decision. It will constitute an explicit commitment between Revenue and the economic operator. It will define the rights and obligations of the holder of the authorisation, including the obligation to notify any changes arising in the business and organisation (see Article 23(2) of the UCC).

10.10 Control and Management of the Authorisation

Effective controls will be in place for monitoring of all authorisations. These controls are standard controls and further information is available here.

11 Legal References and Further Reading

- Regulation (EU) No 952/2013 (Union Customs Code)
- Commission Delegated Regulation (EU) 2015/2446
- Commission Implementing Regulation (EU) 2015/2447
- UCC Work Programme
- Revenue AES Export Trader Guide
- Revenue AES Message Exchanges
- Revenue AES Business Rules and Conditions
- Revenue AES Code Lists
- European Commission AES Business Guidance which includes Centralised Clearance at Export (CCE)