Export of goods under a customs procedure

In addition to transporting goods out of the EU under the export procedure, within the meaning of the VAT Act (clauses 2, 3 and 4 of subsection 1 of § 5 of the VAT Act) the export of goods is also:

1. the re-export of non-Union goods placed under the temporary admission procedure with partial relief from import duties from the Union customs territory;
2. the re-export of non-Union goods placed under the inward processing customs procedure from the Union customs territory, or the delivery as take-away supplies, spare parts, accessories or consumption supplies on board a vessel or aircraft bound for a third country;
3. the transfer of goods exported from the Union customs territory under the outward processing procedure and the discharge of the procedure for the goods.

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