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DOUANES & DROITS INDIRECTS

DELTA IE – Export section and SDS

Customs clearance procedures effective from December 15, 2025

Montreuil, December 11, 2025.

Operators must use the DELTA IE customs clearance system – Export section and SDS, operational since November 4, 2025, to carry out their customs clearance operations through France.

As of December 15, 2025, the European Commission will no longer allow conversion to AES (automated export system) format for export declarations filed in DELTA G/X for the purpose of exit from another European Union member state.

However, not all operators may be ready to switch over by that date. In order to ensure the continuity of export operations from France, operators who have not been able to switch over will be able to use the alternative and temporary system set up by the French customs authorities described in this notice. For these operators, the DELTA IE - Export and SDS backup procedure is not intended to apply.

This system covers three scenarios:

1. <u>The export office and the exit office are located in France.</u>

   The export declaration can continue to be filed in DELTA G/X. Exit tracking is carried out in the ECS BS module without recourse to the AES.

2. <u>The export office is located in France, but the actual exit office is located in another EU Member State</u>

   The filing of an export declaration in DELTA G/X must be accompanied by the filing of a transit declaration (export followed by transit) with the customs office of declaration, or with the customs office of presentation in the case of centralized customs clearance.

   In this case, the submission of a transit declaration via the NCTS is an essential formality to ensure customs supervision of the goods until they leave the customs territory of the Union, instead of the AES.

   The export declaration is completed as follows:

   – the office of exit (FR) mentioned in the declaration corresponds either to the office of declaration (FR) or to the customs office of presentation (FR) when this is not the customs office of declaration (FR),
   – the type of exit must be “export followed by transit.”

   The export BAE allows the exit BAE to be obtained.

   Once the export declaration has been validated and the BAE obtained, the transit declaration must be filed in DELTA T with the customs office of declaration (FR), or with the customs office of presentation (FR) when this is not the customs office of declaration (FR).

   The transit declaration is completed as follows:

   – the office of departure (FR) corresponds to the customs office of presentation (FR),
   – the type of transit must be “T1”,

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- The MRN number of the export declaration must be mentioned in the previous document in the item grouping segment.
- the office of destination is the office of actual exit of the goods from the customs territory of the Union when the goods are exported to a country that is not a member of the Common Transit Convention (CTC). For goods exported to a CTC member country, the office of destination is the office of arrival of the goods in that country.

After the operation has been processed by the office of actual exit, the operator is informed in DELTA T of the clearance of the transit declaration, which completes the exit process.

Operators who do not have a specific T1 transit guarantee or an appropriate guarantee amount are invited to contact a customs representative. The latter may file a transit declaration on its own account, using its T1 transit guarantee. If necessary, the same customs representative will contact its interregional revenue office in order to reassess the reference amount for debts likely to arise in transit to cover the new transit movements to be handled. By way of derogation, the revision of the comprehensive guarantee authorization CGU guarantee authorization will be carried out at a later stage.

By way of derogation and on an exceptional basis, for goods of Union origin only when drawing up the export declaration, a reduced rate of 5% applied to the duties and taxes involved may be used to determine the amount of the guarantee to be carried over to the transit declaration (T1). Where the data in the declaration does not allow the amount of the guarantee to be determined, the declarant may use the flat-rate amount of EUR 10,000 per declaration provided for in Article 155 of the Implementing Regulation of the Union Customs Code.

3. <u>The export office and the exit office are located in France, but a diversion of the goods leads to the customs territory of the Union being exited at an office in another EU Member State.</u>

In such cases, this office is not aware of the export operation carried out in DELTA G/X. It is therefore unable to match the goods presented to it at exit with the export declaration lodged in DELTA G/X.

In order to complete the exit formalities for these goods, the declarant must invalidate the declaration lodged in DELTA G/X and follow the procedure described in case no. 2. The declarant may also file a new export declaration in DELTA IE – Export section or, where possible, in the customs clearance system of the Member State of exit.

The customs authorities of the other EU Member States are informed of these customs clearance procedures.

> The implementation of the alternative solutions presented above is temporary and limited to operators experiencing difficulties in switching to the AES, particularly in case no. 2. **The DGDDI's objective is to close the filing of declarations in the old Delta G/X systems by January 19, 2026, at the latest**.
>
> In order to speed up the switchover, the DGDDI is continuing with all the support measures already undertaken with operators: frequent publication of instructions on monitoring the exit and the backup procedure, ongoing communication of anomalies and applicable workarounds, and delivery of fixes at a rapid pace to ensure the reliability of the system.