

COMMISSION IMPLEMENTING REGULATION (EU) 2021/235**of 8 February 2021****amending Implementing Regulation (EU) 2015/2447 as regards formats and codes of common data requirements, certain rules on surveillance and the competent customs office for placing goods under a customs procedure**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Articles 8, 58 and 161 thereof,

Whereas:

- (1) The practical implementation of Regulation (EU) No 952/2013 (the Code) in combination with Commission Implementing Regulation (EU) 2015/2447 ⁽²⁾ as regards formats and codes of common data requirements, certain rules on surveillance and the competent customs office for placing goods under a customs procedure has shown that the Implementing Regulation requires amendment in order to better harmonise the formats and codes of the common data requirements for the storage of information and for its exchange between customs authorities, as well as between customs authorities and economic operators. The common data requirements need to be harmonised to ensure that the electronic customs systems used for the various types of declarations, notifications and proof of the customs status of Union goods are inter-operable once the common data requirements have been harmonised.
- (2) Implementing Regulation (EU) 2015/2447 needs to be amended in such a way that the formats and codes as set out in Commission Delegated Regulation (EU) 2016/341 ⁽³⁾ apply where Member States use the transitional data requirements for declarations, notifications and proof of Union status laid down in that Delegated Regulation.
- (3) It is also necessary to amend Implementing Regulation (EU) 2015/2447 to provide the Member States that have already updated their national import systems in accordance with the formats and codes therein with some time to adapt them to the new formats and codes requirements set out in this Regulation. More specifically, they should be given time until the deployment of Phase 1 of the Centralised Clearance for Import project listed in the Annex to Commission Implementing Decision (EU) 2019/2151 ⁽⁴⁾.
- (4) It is also necessary to amend Implementing Regulation (EU) 2015/2447 to require Member States to send data to the electronic surveillance system in a format corresponding to the format used for the relevant customs declarations and that can be processed by the Commission's existing surveillance system.
- (5) The rule in paragraph 4 of Article 221 of Implementing Regulation (EU) 2015/2447, indicating which is the competent customs office for declaring for release for free circulation low-value consignments under a VAT scheme other than the special scheme for distance sales of goods set out in Title XII, Chapter 6, Section 4, of Council Directive 2006/112/EC ⁽⁵⁾, should be amended to clarify that it is to apply from the date of application of that VAT scheme. That date is set out in the fourth subparagraph of Article 4(1) of Council Directive (EU) 2017/2455 ⁽⁶⁾.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

⁽³⁾ Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

⁽⁴⁾ Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).

⁽⁵⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

⁽⁶⁾ Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

- (6) Annex B to Implementing Regulation (EU) 2015/2447 sets out the formats and codes for the common data requirements for the exchange and storage of information required for declarations, notifications and proof of the customs status of Union goods. In order to achieve the harmonisation, that Annex should be amended. Considering the extent of the required changes, the text of Annex B to Implementing Regulation (EU) 2015/2447 should be replaced in its entirety.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) Article 2 is amended as follows:

(a) paragraphs 1 and 2 are replaced by the following:

‘1. The formats and codes for the common data requirements referred to in Article 2(1) of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for applications and decisions are set out in Annex A to this Regulation.

2. The formats and codes for the common data requirements referred to in Article 2(2) of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for declarations, notifications and proof of customs status are set out in Annex B to this Regulation.’;

(b) paragraph 3 is deleted.

(c) paragraph 4 is replaced by the following text:

‘4. The formats and codes for the common data requirements referred to in Article 2(4) of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for declarations, notifications and proof of customs status are set out in Annex 9 to Commission Delegated Regulation (EU) 2016/341 (*).

(*) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).’

(d) the following paragraph 4a is inserted:

‘4a. The formats and codes for the common data requirements referred to in Article 2(4a) of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for declarations, notifications and proof of customs status are set out in Annex C to this Regulation.’;

(2) Article 55 is amended as follows:

(a) in paragraph 1, the second subparagraph is replaced by the following:

‘From the date set out in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, the list of data which may be required by the Commission is laid down in Annex 21-03 to this Regulation.’;

(b) paragraph 6 is replaced by the following:

‘6. By way of derogation from paragraph 1, the Commission may require the following lists of data for purpose of surveillance at release for free circulation:

- (a) the list of data laid down in Annex 21-02 to this Regulation, until the date of deployment of the upgrading of the national import systems referred to in the Annex to Commission Implementing Decision (EU) 2019/2151 (*);
- (b) the list of data laid down in Annex 21-01 to this Regulation, until the last date of the deployment window of the first phase of UCC Centralised Clearance for Import, referred to in the Annex to Implementing Decision (EU) 2019/2151.

By way of derogation from paragraph 1, the Commission may require the list of data laid down in Annex 21-01 or Annex 21-02 to this Regulation for purpose of surveillance at export, until the last date of the deployment window of the automated export system referred to in the Annex to Implementing Decision (EU) 2019/2151.

(*) Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).;

(3) in Article 221, paragraph 4 is replaced by the following text:

‘4. From the date referred to in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, the customs office competent for the release for free circulation of goods in a consignment benefiting from relief from import duty under Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009, under a VAT scheme other than the special scheme for distance sales of goods imported from third territories or third countries referred to in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC, shall be a customs office situated in the Member State where the dispatch or the transport of the goods ends.’;

(4) in the Table of Contents, after Article 350, Title I (General Provisions) is amended as follows:

(a) the title of Annex B is replaced by the following:

‘Formats and codes of the common data requirements for declarations, notifications and proof of the customs status of Union goods (Article 2(2))’;

(b) the following row is inserted after the row corresponding to ‘Annex B’:

‘Annex C – Formats and codes of the common data requirements for declarations, notifications and proof of the customs status of Union goods (Article 2(4a))’;

(5) Annex B is replaced by the text set out in Annex I to this Regulation;

(6) a new Annex C as set out in Annex II to this Regulation is inserted after Annex B;

(7) a new Annex 21-03 as set out in Annex III to this Regulation is inserted after Annex 21-02.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 1(3) shall apply from 20 July 2020.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 February 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

ANNEX B

**FORMATS AND CODES OF THE COMMON DATA REQUIREMENTS FOR DECLARATIONS, NOTIFICATIONS
AND PROOF OF THE CUSTOMS STATUS OF UNION GOODS (ARTICLE 2(2))**

INTRODUCTORY NOTES

- (1) The formats, codes and, if applicable, the structure of the data elements included in this Annex are applicable in relation with the data requirements for declarations, notifications and proof of the customs status of Union goods as provided for in Annex B to Delegated Regulation (EU) 2015/2446.
- (2) The formats, codes and, if applicable, the structure of the data elements defined in this Annex shall apply to declarations, notifications and proof of the customs status of Union goods made by using an electronic data processing technique.
- (3) The cardinality at the level of the declaration header (D) included in the table in Title I of this Annex indicates how many times the data element may be used at the level of the declaration header within a declaration, notification or proof of the customs status of Union goods.
- (4) The cardinality at Master Consignment level (MC) included in the table in Title I of this Annex indicates how many times the data element may be used at the Master Consignment level.
- (5) The cardinality at Master Consignment Goods Item level (MI) included in the table in Title I of this Annex indicates how many times the data element may be used at the Master Consignment Goods Item level.
- (6) The cardinality at House Consignment level (HC) included in the table in Title I of this Annex indicates how many times the data element may be used at the House Consignment level.
- (7) The cardinality at House Consignment Goods Item level (HI) included in the table in Title I of this Annex indicates how many times the data element may be used at House Consignment Goods Item level.
- (8) The cardinality at Goods Shipment level (GS) included in the table in Title I of this Annex indicates how many times the data element may be used at Goods Shipment level.
- (9) The cardinality at Government Agency Goods Item level (SI) included in the table in Title I of this Annex indicates how many times the data element may be used at Government Agency Item level.
- (10) Whenever the information in a declaration, notification or proof of the customs status of Union goods dealt with in Annex B to Delegated Regulation (EU) 2015/2446 takes the form of codes, the code-list provided for in Title II or national codes, where foreseen, shall be applied.
- (11) National codes can be used by Member States for data elements 11 10 000 000 Additional procedure, 12 01 000 000 Previous document (sub-element 12 01 005 000 Measurement unit and qualifier), 12 02 000 000 Additional information (sub-element 12 02 008 000 Code), 12 03 000 000 Supporting document (sub-elements 12 03 002 000 Type and 12 03 005 000), 12 04 000 000 Additional reference (sub-element 12 04 002 000 Type), 14 03 000 000 Duties and taxes (sub-element 14 03 039 000 Tax type and sub-element 14 03 040 005 Measurement unit and qualifier), 18 09 000 000 Commodity code (sub-element 18 09 060 000 National additional code), 16 04 000 000 Region of destination and 16 10 000 000 Region of dispatch. Member States shall notify the Commission of the list of national codes used for these data elements. The Commission shall publish the list of those codes.

(12) The term “type/length” in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a alphabetic

n numeric

an alphanumeric

The number following the code indicates the admissible data length.

The following applies:

The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

Examples of field lengths and formats:

a1 1 alphabetic character, fixed length

n2 2 numeric characters, fixed length

an3 3 alphanumeric, fixed length

a..4 up to 4 alphabetic characters

n..5 up to 5 numeric characters

an..6 up to 6 alphanumeric characters

n..7,2 up to 7 numeric characters including maximum 2 decimals, a delimiter being allowed to float

(13) The following references to codelists defined in international standards or in EU-legal acts are used:

	Short name	Source	Definition
1.	Package Type Code	UN/ECE Recommendation 21	Package Type Code as defined in the latest version of Annex IV to UN/ECE Recommendation 21
2.	Currency Code	ISO 4217	Three-letter alphabetic code defined by International Standard ISO 4217
3.	GEONOM Code	Commission Regulation (EU) No	<p>The Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2 - 21).</p> <p>In the context of transit operations, the ISO 3166- alpha-2 country code shall be used and the code “XI” shall be used for Northern Ireland.</p>

	Short name	Source	Definition
4.	UN/LOCODE	UNECE Recommendation No. 16	UN/LOCODE as defined in UNECE Recommendation No. 16
5.	UN Number	ADR agreement	UN Number as set out in Annex A, Part 3, Table A (Dangerous Goods List) to the European Agreement Concerning the International Carriage of Dangerous Goods by Road
6.	Code for Types of Means of Transport	UNECE Recommendation No. 28	Code for types of means of transport as defined in UNECE Recommendation No. 28
7.	Code for nature of transaction	Commission Regulation (EU) No. 113/2010	Code for nature of transaction as defined in Annex II to Commission Regulation (EU) No. 113/2010
8.	UPU item nature indication codes	UPU code-list 136	UPU (Universal Postal Union) item nature indication codes as specified in UPU code list 136
9.	CUS codes	ECICS (European Customs Inventory of Chemical Substances)	Customs Union and Statistics (CUS) number assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations.

TITLE I

Formats and cardinality of the common data requirements for declarations and notifications

CHAPTER 1

Formats

Data element/class Data sub-element/sub-class Data sub-element number	Data element/class name	Data sub-element/sub-class name	Data sub-element name	Format	Code-list in Title II (Y/N)	Notes
11 01 000 000	Declaration type			an..5	Y	
11 02 000 000	Additional declaration type			a1	Y	
11 03 000 000	Goods item number			n..5	N	
11 04 00 0000	Specific circumstance indicator			an3	Y	
11 05 000 000	Re-entry indicator			n1	Y	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
11 06 000 000	Split Consignment				N	
11 06 001 000		Split consignment indicator		n1	Y	
11 06 002 000		Previous MRN		an18	N	
11 07 000 000	Security			n1	Y	
11 08 000 000	Reduced dataset indicator			n1	Y	
11 09 000 000	Procedure				N	
11 09 001 000		Requested procedure		an2	Y	
11 09 002 000		Previous procedure		an2	Y	
11 10 000 000	Additional procedure			an3	Y	The Union codes are further specified in Title II. Member States may define national codes. National codes must have the format n1an2.
12 01 000 000	Previous document				N	
12 01 001 000		Reference number		an..70	N	
12 01 002 000		Type		an4	N	The codes can be found in the TARIC database.
12 01 003 000		Type of packages		an..2	N	Package type code as referred to in introductory note 13 number 1.
12 01 004 000		Number of packages		n..8	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
12 01 005 000		Measurement unit and qualifier		an..4	N	The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.
12 01 006 000		Quantity		n..16,6	N	
12 01 079 000		Complement of information		an..35	N	
12 01 007 000		Goods item identifier		n..5	N	
12 02 000 000	Additional information				N	
12 02 008 000		Code		an5	Y	The Union codes are further specified in Title II. Member States may define national codes. National codes must have the format a1an4.
12 02 009 000		Text		an..512	N	
12 03 000 000	Supporting document				N	
12 03 001 000		Reference number		an..70	N	
12 03 002 000		Type		an4	N	The codes for Union or international documents, certificates and author- isations can be found in the TARIC database. Their format is a1an3. For national documents, certificates and authorisations, Member States may define national codes. National codes must have the format n1an3.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
12 03 010 000		Issuing Authority name		an..70	N	
12 03 005 000		Measurement unit and qualifier	—	an..4	N	The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.
12 03 006 000		Quantity	—	n..16,6	N	
12 03 011 000		Date of validity		an..19	N	
12 03 012 000		Currency		a3	N	Currency code as referred to in introductory note 13 number 2.
12 03 013 000		Document Line Item Number		n..5	N	
12 03 014 000		Amount		n..16,2	N	
12 03 079 000		Complement of information		an..35	N	
12 04 000 000	Additional reference				N	
12 04 001 000		Reference number		an..70	N	
12 04 002 000		Type		an4	N	Union codes can be found in the TARIC database. Their format is a1an3. Member States may define national codes. National codes must have the format n1an3.
12 05 000 000	Transport document				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
12 05 001 000		Reference number		an..70	N	
12 05 002 000		Type		an4	N	The codes can be found in the TARIC database.
12 06 000 000	TIR Carnet number			an..12	N	
12 07 000 000	Referral request reference			an..17	N	
12 08 000 000	Reference number/UCR			an..35	N	
12 09 000 000	LRN			an..22	N	
12 10 000 000	Deferred payment			an..35	N	
12 11 000 000	Warehouse				N	
12 11 002 000		Type		a1	Y	
12 11 015 000		Identifier		an..35	N	
12 12 000 000	Authorisation				N	
12 12 002 000		Type		an..4	N	The codes can be found in the TARIC database.
12 12 001 000		Reference Number		an..35	N	
12 12 080 000		Holder of authorisation		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 01 000 000	Exporter				N	
13 01 016 000		Name		an..70	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 01 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II.
13 01 018 000		Address			N	
13 01 018 019			Street and number	an..70	N	
13 01 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 01 018 021			Postcode	an..17	N	
13 01 018 022			City	an..35	N	
13 02 000 000	Consignor				N	
13 02 016 000		Name		an..70	N	
13 02 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 1 301 017 000 Identification number.
13 02 028 000		Type of person		n1	Y	
13 02 018 000		Address			N	
13 02 018 019			Street and number	an..70	N	
13 02 018 023			Street	an..70	N	
13 02 018 024			Street additional line	an..70	N	
13 02 018 025			Number	an..35	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 02 018 026			P.O. box	an..70	N	
13 02 018 027			Sub-division	an..35	N	
13 02 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 02 018 021			Postcode	an..17	N	
13 02 018 022			City	an..35	N	
13 02 029 000		Communication			N	
13 02 029 015			Identifier	an..512	N	
13 02 029 002			Type	an..3	Y	
13 02 074 000		Contact person				
13 02 074 016			Name	an..70	N	
13 02 074 075			Phone number	an..35	N	
13 02 074 076			E-mail address	an..256	N	
13 03 000 000	Consignee				N	
13 03 016 000		Name		an..70	N	
13 03 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 1 301 017 000 Identification number.
13 03 028 000		Type of person		n1	Y	The Type of person code as defined in Title II for D.E. 13 02 028 000 (Consignor Type of Person) shall be used.
13 03 018 000		Address			N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 03 018 019			Street and number	an..70	N	
13 03 018 023			Street	an..70	N	
13 03 018 024			Street additional line	an..70	N	
13 03 018 025			Number	an..35	N	
13 03 018 026			P.O. box	an..70	N	
13 03 018 027			Sub-division	an..35	N	
13 03 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 03 018 021			Postcode	an..17	N	
13 03 018 022			City	an..35	N	
13 03 029 000		Communication			N	
13 03 029 015			Identifier	an..512	N	
13 03 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor- Communication- Type) shall be used.
13 04 000 000	Importer				N	
13 04 016 000		Name		an..70	N	
13 04 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 04 018 000		Address			N	
13 04 018 019			Street and number	an..70	N	
13 04 018 029			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 04 018 021			Postcode	an..17	N	
13 04 018 022			City	an..35	N	
13 05 000 000	Declarant				N	
13 05 016 000		Name		an..70	N	
13 05 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 05 018 000		Address			N	
13 05 018 019			Street and number	an..70	N	
13 05 018 023			Street	an..70	N	
13 05 018 024			Street additional line	an..70	N	
13 05 018 025			Number	an..35	N	
13 05 018 026			P.O. box	an..70	N	
13 05 018 027			Sub-division	an..35	N	
13 05 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 05 018 021			Postcode	an..17	N	
13 05 018 022			City	an..35	N	
13 05 029 000		Communication			N	
13 05 029 015			Identifier	an..512	N	
13 05 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor- Communication- Type) shall be used.
13 05 074 000		Contact person			N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 05 074 016			Name	an..70	N	
13 05 074 075			Phone number	an..35	N	
13 05 074 076			E-mail address	an..256	N	
13 06 000 000	Representative				N	
13 06 016 000		Name		an..70	N	
13 06 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 1 301 017 000 Identification number
13 06 030 000		Status		n1	Y	
13 06 018 000		Address			N	
13 06 018 023			Street	an..70	N	
13 06 018 024			Street additional line	an..70	N	
13 06 018 025			Number	an..35	N	
13 06 018 026			P.O. box	an..70	N	
13 06 018 027			Sub-division	an..35	N	
13 06 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 06 018 021			Postcode	an..17	N	
13 06 018 022			City	an..35	N	
13 06 029028		Communication			N	
13 06 029 015			Identifier	an..512	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 06 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor-Communication- Type) shall be used.
13 06 074 000		Contact person			N	
13 06 074 016			Name	an..70	N	
13 06 074 075			Phone number	an..35	N	
13 06 074 076			E-mail address	an..256	N	
13 07 000 000	Holder of the transit procedure				N	
13 07 016 000		Name		an..70	N	
13 07 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 07 078 000		TIR Holder identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 07 018 000		Address			N	
13 07 019 019			Street number and	an..70	N	
13 07 020 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 07 021 021			Postcode	an..17	N	
13 07 022 022			City	an..35	N	
13 07 074 000		Contact person			N	
13 07 074 016			Name	an..70	N	
13 07 074 075			Phone number	an..35	N	
13 07 074 076			E-mail address	an..256	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 08 000 000	Seller				N	
13 08 016 000		Name		an..70	N	
13 08 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 13 01 017 000 Identification number.
13 08 028 000		Type of person		n1	Y	The Type of person code as defined in Title II for D.E. 13 02 028 000 (Consignor- Type of Person) shall be used.
13 08 018 000		Address			N	
13 08 018 019			Street number and	an..70	N	
13 08 018 023			Street	an..70	N	
13 08 018 024			Street additional line	an..70	N	
13 08 018 025			Number	an..35	N	
13 08 018 026			P.O. box	an..70	N	
13 08 018 027			Sub-division	an..35	N	
13 08 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 08 018 021			Postcode	an..17	N	
13 08 018 022			City	an..35	N	
13 08 029 000		Communication			N	
13 08 029 015			Identifier	an..512	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 08 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor-Communication- Type) shall be used.
13 09 000 000	Buyer				N	
13 09 016 000		Name		an..70	N	
13 09 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 13 01 017 000 Identification number.
13 09 028 000		Type of person		n1	Y	The Type of person code as defined in Title II for D.E. 13 02 028 000 (Consignor - Type of Person) shall be used.
13 09 018 000		Address			N	
13 09 018 019			Street and number	an..70	N	
13 09 018 023			Street	an..70	N	
13 09 018 024			Street additional line	an..70	N	
13 09 018 025			Number	an..35	N	
13 09 018 026			P.O. box	an..70	N	
13 09 018 027			Sub-division	an..35	N	
13 09 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 09 018 021			Postcode	an..17	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 09 018 022			City	an..35	N	
13 09 029 000		Communication			N	
13 09 029 015			Identifier	an..512	N	
13 09 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor – Communication- Type) shall be used.
13 10 000 000	Person notifying the arrival				N	
13 10 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 10 029 000		Communication			N	
13 10 029 015			Identifier	an..512	N	
13 10 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor-Communication-Type) shall be used.
13 11 000 000	Person presenting the goods				N	
13 11 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 12 000 000	Carrier				N	
13 12 016 000		Name		an..70	N	
13 12 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 13 01 017 000 Identification number.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 12 018 000		Address			N	
13 12 018 023			Street	an..70	N	
13 12 018 024			Street additional line	an..70	N	
13 12 018 025			Number	an..35	N	
13 12 018 026			P.O. box	an..70	N	
13 12 018 027			Sub-division	an..35	N	
13 12 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 12 018 021			Postcode	an..17	N	
13 12 018 022			City	an..35	N	
13 12 029 000		Communication			N	
13 12 029 015			Identifier	an..512	N	
13 12 029 002			Type	an..3	Y	The Communication Type code as defined in Title II for D.E. 13 02 029 002 (Consignor-Communication- Type) shall be used.
13 12 074 000		Contact person			N	
13 12 074 016			Name	an..70	N	
13 12 074 075			Phone number	an..35	N	
13 12 074 076			E-mail address	an..256	N	
13 13 000 000	Notify party				N	
13 13 016 000		Name		an..70	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 13 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 1 301 017 000 Identification number.
13 13 028 000		Type of person		n1	Y	The Type of person code as defined in Title II for D.E. 13 02 028 000 (Consignor - Type of Person) shall be used.
13 13 018 000		Address			N	
13 13 018 023			Street	an..70	N	
13 13 018 024			Street additional line	an..70	N	
13 13 018 025			Number	an..35	N	
13 13 018 026			P.O. box	an..70	N	
13 13 018 027			Sub-division	an..35	N	
13 13 018 020			Country	a2	N	GEONOM code as referred to in introductory note 13 number 3.
13 13 018 021			Postcode	an..17	N	
13 13 018 022			City	an..35	N	
13 13 029 000		Communication			N	
13 13 029 015			Identifier	an..512	N	
13 13 029 002			Type	an..3	N	
13 14 000 000	Additional supply actor	chain			N	
13 14 031 000		Role		a..3	Y	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 14 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01. The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 13 01 017 000 Identification number.
13 15 000 000	Supplementary declarant				N	
13 15 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
13 15 032 000		Supplementary filing type		an..3	Y	
13 16 000 000	Additional fiscal reference				N	
13 16 031 000		Role		an3	Y	
13 16 034 000		VAT identifi- cation number		an..17	N	
13 17 000 000	Person lodging the customs goods manifest				N	
13 17 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01
13 18 000 000	Person requesting a proof of the customs status of Union goods				N	.
13 18 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
13 19 000 000	Person notifying the arrival of goods following movement under temporary storage				N	
13 19 017 000		Identification number		an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01
13 20 000 000	Person providing a guarantee				N	
13 20 017 000		Identification number		an..17		The structure of the EORI number is defined in Title II of Annex 12-01
13 21 000 000	Person paying the customs duty				N	
13 21 017 000		Identification number		an..17		The structure of the EORI number is defined in Title II of Annex 12-01
14 01 000 000	Delivery terms				N	
14 01 035 000		INCOTERM code		a3	Y	The codes and headings describing the commercial contract are defined in Title II.
14 01 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in intro- ductory note 13 number 4.
14 01 020 000		Country		a2	N	GEONOM code as referred to in introductory note 13 number 3.
14 01 037 000		Location		an..35	N	
14 02 000 000	Transport charges				N	
14 02 038 000		Method payment	of	a1	Y	
14 03 000 000	Duties and taxes				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
14 03 039 000		Tax type		an3	Y	The Union codes are further specified in Title II Member States may define national codes. National codes must have the format n1an2.
14 03 038 000		Method of payment		a1	Y	
14 03 042 000		Payable tax amount		n..16,2	N	
14 03 040 000		Tax base			N	
14 03 040 041			Tax rate	n..17,3	N	
14 03 040 005			Measurement unit and qualifier	an..4	N	The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.
14 03 040 006			Quantity	n..16,6	N	
14 03 040 014			Amount	n..16,2	N	
14 03 040 043			Tax amount	n..16,6	N	
14 16 000 000	Total duties and taxes amount			n..16,2	N	
14 17 000 000	Internal currency unit			a3	N	Currency code as referred to in introductory note 13 number 2.
14 04 000 000	Additions and deductions				N	
14 04 008 000		Code		a2	Y	
14 04 014 000		Amount		n..16,2	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
14 05 000 000	Invoice currency			a3	N	Currency code as referred to in introductory note 13 number 2.
14 06 000 000	Total amount invoiced			n..16,2	N	
14 07 000 000	Valuation indicators			an4	Y	
14 08 000 000	Item amount invoiced			n..16,2	N	
14 09 000 000	Exchange rate			n..12,5	N	
14 10 000 000	Valuation method			n1	Y	
14 11 000 000	Preference			n3	Y	
14 12 000 000	Postal value				N	
14 12 012 000		Currency code		a3	N	Currency code as referred to in introductory note 13 number 2.
14 12 0140 00		Amount		n..16,2	N	
14 13 000 000	Postal charges				N	
14 13 012 000		Currency code		a3	N	Currency code as referred to in introductory note 13 number 2.
14 13 014 000		Amount		n..16,2	N	
14 14 000 000	Intrinsic value				N	
14 14 012 000		Currency code		a3	N	Currency code as referred to in introductory note 13 number 2.
14 14 014 000		Amount		n..16,2	N	
14 15 000 000	Transport and insurance costs to the destination				N	
14 15 012 000		Currency code		a3	N	Currency code as referred to in introductory note 13 number 2.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
14 15 014 000		Amount		n..16,2	N	
15 01 000 000	Estimated date and time of departure			an..19	N	
15 02 000 000	Actual date and time of departure			an..19	N	
15 03 000 000	Estimated date and time of arrival			an..19	N	
15 04 000 000	Estimated date and time of arrival at the port of unloading			an..19	N	
15 05 000 000	Actual date and time of arrival			an..19	N	
15 06 000 000	Declaration date			an..19	N	
15 07 000 000	Requested validity of the proof			n..3	N	
15 08 000 000	Date and time of presentation of the goods			an..19	N	
15 09 000 000	Date of acceptance			an..19	N	
16 02 000 000	Addressed Member State				N	
16 02 020 000		Country		a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 03 000 000	Country of desti- nation			a2	N	GEONOM code as referred to in introductory note 13 number 3. In the context of transit operations, The ISO 3166- alpha-2 country code shall be used

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
16 04 000 000	Region of destination			an..35	N	Codes are defined by the Member State concerned.
16 05 000 000	Place of delivery				N	
16 05 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in introductory note 13 number 4.
16 05 020 000		Country		a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 05 037 000		Location		an..35	N	
16 06 000 000	Country of dispatch			a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 07 000 000	Country of export			a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 08 000 000	Country of origin			a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 09 000 000	Country of preferential origin			an..4	N	GEONOM code as referred to in introductory note 13 number 3. Where the proof of origin refers to a region/group of countries, use the numeric identifier codes specified in the integrated tariff established in accordance with Article 2 of Council (EEC) Regulation No 2658/87.
16 10 000 000	Region of dispatch			an..9	N	Codes are defined by the Member State concerned.
16 11 000 000	Countries of routing means of transport				N	
16 11 020 000		Country		a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 12 000 000	Country of routing of consignment				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
16 12 020 000		Country		a2	N	GEONOM code as referred to in introductory note 13 number 3.
16 13 000 000	Place of loading				N	
16 13 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in introductory note 13 number 4.
16 13 020 000		Country		a2	N	Where the place of loading is not coded according to the UN/LOCODE, the country where the place of loading is located is identified by the GEONOM code as referred to in introductory note 13 number 3.
16 13 037 000		Location		an..35	N	
16 14 000 000	Place of unloading				N	
16 14 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in introductory note 13 number 4.
16 14 020 000		Country		a2	N	Where the place of unloading is not coded according to the UN/LOCODE, the country where the place of unloading is located is identified by the GEONOM code as referred to in introductory note 13 number 3.
16 14 037 000		Location		an..35	N	
16 15 000 000	Location of goods				N	Only one type for location of goods can be used.
16 15 045 000		Type of location		a1	Y	
16 15 046 000		Qualifier of identification		a1	Y	
16 15 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in introductory note 13 number 4.
16 15 047 000		Customs office			N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
16 15 047 001			Reference number	an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
16 15 048 000		GNSS			N	
16 15 048 049			Latitude	an..17	N	
16 15 048 050			Longitude	an..17	N	
16 15 051 000		Economic operator			N	
16 15 051 017			Identification number	an..17	N	The structure of the EORI number is defined in Title II of Annex 12-01.
16 15 052 000		Authorisation number		an..35	N	
16 15 053 000		Additional identifier		an..4	N	
16 15 018 000		Address			N	
16 15 018 019			Street and number	an..70	N	
16 15 018 021			Postcode	an..17	N	
16 15 018 022			City	an..35	N	GEONOM code as referred to in introductory note 13 number 3.
16 15 018 020			Country	a2	N	
16 15 081 000		Postcode Address				
16 15 081 021			Postcode	an..17	N	
16 15 081 025			House Number	an..35	N	
16 15 081 020			Country	a2	N	
16 15 074 000		Contact person			N	
16 15 074 016			Name	an..70	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
16 15 074 075			Phone number	an..35	N	
16 15 074 076			E-mail address	an..256	N	
16 16 000 000	Place of acceptance				N	
16 16 036 000		UN/LOCODE		an..17	N	UN/LOCODE as referred to in introductory note 13 number 4.
16 16 020 000		Country		a2	N	Where the place of acceptance is not coded according to the UN/LOCODE, the country where the place of acceptance is located is identified by the GEONOM code as referred to in introductory note 13 number 3.
16 16 037 000		Location		an..35	N	
16 17 000 000	Binding itinerary			n1	Y	
17 01 000 000	Customs office of exit				N	
17 01 001 000		Reference number		an8	N	The structure of the customs office identifier is defined in Title II.
17 02 000 000	Customs office of export				N	
17 02 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 03 000 000	Customs office of departure				N	
17 03 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 04 000 000	Customs office of transit				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
17 04 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 05 000 000	Customs office of destination				N	
17 05 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 06 000 000	Customs office of exit for transit				N	
17 06 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 07 000 000	Customs office of first entry				N	
17 07 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 08 000 000	Actual Customs office of first entry				N	
17 08 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 09 000 000	Customs office of presentation				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
17 09 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
17 10 000 000	Supervising customs office				N	
17 10 001 000		Reference number		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
18 01 000 000	Net mass			n..16,6	N	
18 02 000 000	Supplementary units			n..16,6	N	
18 03 000 000	Total gross mass			n..16,6	N	
18 04 000 000	Gross mass			n..16,6	N	
18 05 000 000	Description of goods			an..512	N	
18 06 000 000	Packaging				N	
18 06 003 000		Type of packages		an2	N	Package type code as referred to in introductory note 13 number 1.
18 06 004 000		Number of packages		n..8	N	
18 06 054 000		Shipping marks		an..512	N	
18 07 000 000	Dangerous goods				N	
18 07 055 000		UN number		an4	N	UN number as referred to in introductory note 13 number 5.
18 08 000 000	CUS code			an9	N	CUS Code as referred to in introductory note 13 number 9
18 09 000 000	Commodity code				N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
18 09 056 000		Harmonized System sub- heading code		an6	N	
18 09 057 000		Combined nomenclature code		an2	N	
18 09 058 000		TARIC code		an2	N	To be completed in accordance with the TARIC code (two characters for the application of specific Union measures in respect of formalities to be completed at destination)
18 09 059 000		TARIC additional code		an4	N	To be completed in accordance with the TARIC codes (additional codes).
18 09 060 000		National additional code		an..4	N	Codes to be adopted by the Member States concerned
18 10 000 000	Type of goods			a..3	N	UPU Item nature indication codes as referred to in introductory note 13 number 8
19 01 000 000	Container indi- cator			n1	Y	
19 02 000 000	Conveyance reference number			an..17	N	
19 03 000 000	Mode of transport at the border			n1	Y	
19 04 000 000	Inland mode of transport			n1	Y	The codes provided for in Title II as regards D.E.19 03 000 000 Mode of transport at the border shall be used.
19 05 000 000	Departure transport means				N	
19 05 061 000		Type of identifi- cation		n2	Y	
19 05 017 000		Identification number		an..35	N	

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
19 05 062 000		Nationality		a2	N	GEONOM code as referred to in introductory note 13 number 3.
19 06 000 000	Arrival transport means				-	
19 06 061 000		Type of identification		n2	Y	The codes defined in Title II for D.E. 19 05 061 000 Type of identification shall be used for the type of identification.
19 06 017 000		Identification number		an..35	N	
19 07 000 000	Transport Equipment				N	
19 07 063 000		Container identification number		an..17	N	
19 07 044 000		Goods reference		n..5	N	
19 07 064 000		Container size and type identification		an..10	Y	
19 07 065 000		Container packed status		an..3	Y	
19 07 066 000		Container supplier type code		an..3	Y	
19 08 000 000	Active border transport means				N	
19 08 061 000		Type of identification		n2	Y	The codes defined in Title II for D.E. 19 05 061 000 Type of identification shall be used for the type of identification.
19 08 017 000		Identification number		an..35	N	
19 08 062 000		Nationality		a2	N	GEONOM code as referred to in introductory note 13 number 3.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
19 08 067 000		Type of means of transport		an..4	N	Code for type of means of transport as referred to in introductory note 13 number 6.
19 09 000 000	Passive border transport means				N	
19 09 061 000		Type of identifi- cation		n2	Y	The codes defined in Title II for D.E. 1 905 061 000 Type of identifi- cation shall be used for the type of identification
19 09 017 000		Identification number		an..35	N	
19 09 062 000		Nationality		a2	N	GEONOM code as referred to in introductory note 13 number 3.
19 09 067 000		Type of means of transport		an..4	N	Code for type of means of transport as referred to in introductory note 13 number 6.
19 10 000 000	Seal				N	
19 10 068 000		Number of seals		n..4	N	
19 10 015 000		Identifier		an..20	N	
19 11 000 000	Receptacle identification number			an..35	N	
99 01 000 000	Quota order number			an6	N	
99 02 000 000	Guarantee type			an1	Y	
99 03 000 000	Guarantee reference				N	
99 03 069 000		GRN		an..24	N	
99 03 070 000		Access code		an..4	N	
99 03 012 000		Currency		a3	N	Currency code as referred to in introductory note 13 number 2.

Data element/class Data sub- element/sub-class Data sub-element number	Data element/class name	Data sub-element/ sub-class name	Data sub-element name	Format	Code- list in Title II (Y/N)	Notes
99 03 071 000		Amount to be covered		n..16,2	N	
99 03 072 000		Customs office of guarantee		an8	N	The identifier of the customs office shall follow the structure defined for D.E. 17 01 001 000 Reference number
99 03 073 000		Other guarantee reference		an..35	N	
99 04 000 000	Guarantee not valid in			a2	N	GEONOM code as referred to in introductory note 13 number 3.
99 05 000 000	Nature of transaction			n..2	N	Code for nature of transaction as referred to in introductory note 13 number 7.
99 06 000 000	Statistical value			n..16,2	N	

CHAPTER 2

Cardinalities**Cardinalities for Declaration levels**

MC	1x (per declaration)
MI	9,999x (per MC)
HC	99,999x (per MC for entry)
HC	999x (per MC for transit)
HI	9,999x (per HC)
GS	1x (per declaration in export and import)
GS	9,999x (per recapitulative supplementary declaration)
GS	1x (per HC)
SI	9,999x (per GS)

Cardinalities for data classes

Data element/class sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
11 01 000 000	Declaration type		1x				1x		
11 02 000 000	Additional declaration type		1x						
11 03 000 000	Goods item number				1x		1x		1x
11 04 000 000	Specific circumstance indicator		1x						
11 05 000 000	Re-entry indicator		1x						
11 06 000 000	Split Consignment		1x						
11 06 001 000		Split consignment indicator	1x						
11 06 002 000		Previous MRN	1x						
11 07 000 000	Security		1x						
11 08 000 000	Reduced dataset indicator		1x						
11 09 000 000	Procedure								1x
11 09 001 000		Requested procedure							1x
11 09 002 000		Previous procedure							1x
11 10 000 000	Additional procedure								99x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
12 01 000 000	Previous document		9,999x	9,999x	99x	99x	99x	99x	99x
12 01 001 000		Reference number	1x	1x	1x	1x	1x	1x	1x
12 01 002 000		Type	1x	1x	1x	1x	1x	1x	1x
12 01 003 000		Type of packages			1x		1x		1x
12 01 004 000		Number of packages			1x		1x		1x
12 01 005 000		Measurement unit and qualifier			1x		1x		1x
12 01 006 000		Quantity			1x		1x		1x
12 01 079 000		Complement of information		1x		1x	1x		
12 01 007 000		Goods item identifier		1x	1x	1x	1x		1x
12 02 000 000	Additional information			99x	99x	99x	99x	99x	99x
12 02 008 000		Code		1x	1x	1x	1x	1x	1x
12 02 009 000		Text		1x	1x	1x	1x	1x	1x
12 03 000 000	Supporting document			99x	99x	99x	99x	99x	99x
12 03 001 000		Reference number		1x	1x	1x	1x	1x	1x
12 03 002 000		Type		1x	1x	1x	1x	1x	1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
12 03 010 000		Issuing Authority name						1x	1x
12 03 005 000		Measurement unit and qualifier							1x
12 03 006 000		Quantity							1x
12 03 011 000		Date of validity						1x	1x
12 03 012 000		Currency							1x
12 03 013 000		Document Line Item Number		1x			1x	1x	1x
12 03 014 000		Amount							1x
12 03 079 000		Complement of information		1x			1x		
12 04 000 000	Additional reference			99x	99x	99x	99x	99x	99x
12 04 001 000		Reference number		1x		1x	1x	1x	1x
12 04 002 000		Type		1x	1x	1x	1x	1x	1x
12 05 000 000	Transport document		9,999x	99x		99x		99x	99x
12 05 001 000		Reference number	1x	1x		1x		1x	1x
12 05 002 000		Type	1x	1x		1x		1x	1x
12 06 000 000	TIR Carnet number		1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
12 07 000 000	Referral request reference		1x						
12 08 000 000	Reference number/UCR			1x	1x	1x	1x	1x	1x
12 09 000 000	LRN		1x						
12 10 000 000	Deferred payment		9x						
12 11 000 000	Warehouse			1x				1x	
12 11 002 000		Type		1x				1x	
12 11 015 000		Identifier		1x				1x	
12 12 000 000	Authorisation		99x						99x
12 12 002 000		Type	1x						1x
12 12 001 000		Reference Number	1x						1x
12 12 080 000		Holder of authorisation	1x						1x
13 01 000 000	Exporter		1x					1x	1x
13 01 016 000		Name	1x					1x	1x
13 01 017 000		Identification number	1x					1x	1x
13 01 018 000		Address	1x					1x	1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 02 000 000	Consignor			1x	1x	1x		1x	1x
13 02 016 000		Name		1x	1x	1x		1x	1x
13 02 017 000		Identification number		1x	1x	1x		1x	1x
13 02 028 000		Type of person		1x	1x	1x		1x	1x
13 02 018 000		Address		1x	1x	1x		1x	1x
13 02 029 000		Communication		9x		9x			
13 02 074 000		Contact person		9x		9x	9x		
13 03 000 000	Consignee		1x	1x	1x	1x	1x	1x	1x
13 03 016 000		Name	1x	1x	1x	1x	1x	1x	1x
13 03 017 000		Identification number	1x	1x	1x	1x	1x	1x	1x
13 03 028 000		Type of person		1x		1x			
13 03 018 000		Address	1x	1x	1x	1x	1x	1x	1x
13 03 029 000		Communication		9x		9x			
13 04 000 000	Importer		1x						
13 04 016 000		Name	1x						
13 04 017 000		Identification number	1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 04 018 000		Address	1x						
13 05 000 000	Declarant		1x						
13 05 016 000		Name	1x						
13 05 017 000		Identification number	1x						
13 05 018 000		Address	1x						
13 05 029 000		Communication	9x						
13 05 074 000		Contact person	9x						
13 06 000 000	Representative		1x						
13 06 016 000		Name	1x						
13 06 017 000		Identification number	1x						
13 06 030 000		Status	1x						
13 06 018 000		Address	1x						
13 06 029 028		Communication	9x						
13 06 074 000		Contact person	9x						
13 07 000 000	Holder of the transit procedure		1x						
13 07 016 000		Name	1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 07 017 000		Identification number	1x						
13 07 078 000		TIR Holder identification number	1x						
13 07 018 000		Address	1x						
13 07 074 000		Contact person	1x						
13 08 000 000	Seller							1x	1x
13 08 016 000		Name						1x	1x
13 08 017 000		Identification number						1x	1x
13 08 028 000		Type of person						1x	1x
13 08 018 000		Address						1x	1x
13 08 029 000		Communication						9x	
13 09 000 000	Buyer							1x	1x
13 09 016 000		Name						1x	1x
13 09 017 000		Identification number						1x	1x
13 09 028 000		Type of person						1x	1x
13 09 018 000		Address						1x	1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 09 029 000		Communication						9x	
13 10 000 000	Person notifying the arrival		1x						
13 10 017 000		Identification number	1x						
13 10 029 000		Communication	9x						
13 11 000 000	Person presenting the goods		1x						
13 11 017 000		Identification number	1x						
13 12 000 000	Carrier			1x		1x			
13 12 016 000		Name		1x					
13 12 017 000		Identification number		1x		1x			
13 12 018 000		Address		1x					
13 12 029 000		Communication		9x					
13 12 074 000		Contact person		9x					
13 13 000 000	Notify party			1x		1x			
13 13 016 000		Name		1x		1x			

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 13 017 000		Identification number		1x		1x			
13 13 028 000		Type of person		1x		1x			
13 13 018 000		Address		1x		1x			
13 13 029 000		Communication		9x		9x			
13 14 000 000	Additional supply chain actor			99x	99x	99x	99x	99x	99x
13 14 031 000		Role		1x	1x	1x	1x	1x	1x
13 14 017 000		Identification number		1x	1x	1x	1x	1x	1x
13 15 000 000	Supplementary declarant			1x		1x			
13 15 017 000		Identification number		1x		1x			
13 15 032 000		Supplementary filing type		1x		1x			
13 16 000 000	Additional fiscal reference							99x	99x
13 16 031 000		Role						1x	1x
13 16 034 000		VAT identification number						1x	1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
13 17 000 000	Person lodging the customs goods manifest		1x						
13 17 017 000		Identification number	1x						
13 18 000 000	Person requesting a proof of the customs status of Union goods		1x						
13 18 017 000		Identification number	1x						
13 19 000 000	Person notifying the arrival of goods following movement under temporary storage		1x						
13 19 017 000		Identification number	1x						
13 20 000 000	Person providing a guarantee		1x						
13 20 017 000		Identification number	1x						
13 21 000 000	Person paying the customs duty		1x						
13 21 017 000		Identification number	1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
14 01 000 000	Delivery terms							1x	
14 01 035 000		INCOTERM code						1x	
14 01 036 000		UN/LOCODE						1x	
14 01 020 000		Country						1x	
14 01 037 000		Location						1x	
14 02 000 000	Transport charges			1x	1x	1x			
14 02 038 000		Method of payment		1x	1x	1x			
14 03 000 000	Duties and taxes								99x
14 03 039 000		Tax type							1x
14 03 038 000		Method of payment							99x
14 03 042 000		Payable tax amount							1x
14 03 040 000		Tax base							99x
14 16 000 000		Total duties and taxes amount							1x
14 17 000 000	Internal currency unit		1x						
14 04 000 000	Additions and deductions							99x	99x
14 04 008 000		Code						1x	1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
14 04 014 000		Amount						1x	1x
14 05 000 000	Invoice currency		1x					1x	
14 06 000 000	Total amount invoiced		1x					1x	
14 07 000 000	Valuation indicators								1x
14 08 000 000	Item amount invoiced								1x
14 09 000 000	Exchange rate		1x						
14 10 000 000	Valuation method								1x
14 11 000 000	Preference								1x
14 12 000 000	Postal value						1x		1x
14 12 012 000		Currency code					1x		1x
14 12 014 000		Amount					1x		1x
14 13 000 000	Postal charges		1x			1x			
14 13 012 000		Currency code	1x			1x			
14 13 014 000		Amount	1x			1x			
14 14 000 000	Intrinsic value								1x
14 14 012 000		Currency code							1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
14 14 014 000		Amount							1x
14 15 000 000	Transport and insurance costs to the destination							1x	1x
14 15 012 000		Currency code						1x	1x
14 15 014 000		Amount						1x	1x
15 01 000 000	Estimated date and time of departure		1x						
15 02 000 000	Actual date and time of departure		1x						
15 03 000 000	Estimated date and time of arrival		1x						
15 04 000 000	Estimated date and time of arrival at the port of unloading		1x	1x					
15 05 000 000	Actual date and time of arrival		1x						
15 06 000 000	Declaration date		1x						
15 07 000 000	Requested validity of the proof		1x						
15 08 000 000	Date and time of presentation of the goods		1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
15 09 000 000	Date of acceptance							1x	1x
16 02 000 000	Addressed Member State		1x						
16 02 020 000		Country	1x						
16 03 000 000	Country of destination			1x			1x	1x	1x
16 04 000 000	Region of destination							1x	1x
16 05 000 000	Place of delivery			1x		1x			
16 05 036 000		UN/LOCODE		1x		1x			
16 05 020 000		Country		1x		1x			
16 05 037 000		Location		1x		1x			
16 06 000 000	Country of dispatch			1x		1x	1x	1x	1x
16 07 000 000	Country of export							1x	1x
16 08 000 000	Country of origin						1x		1x
16 09 000 000	Country of preferential origin								1x
16 10 000 000	Region of dispatch								1x

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
16 11 000 000	Countries of routing of means of transport		99x						
16 11 020 000		Country	1x						
16 12 000 000	Country of routing of consignment			99x		99x			
16 12 020 000		Country		1x		1x			
16 13 000 000	Place of loading			1x					
16 13 036 000		UN/LOCODE		1x					
16 13 020 000		Country		1x					
16 13 037 000		Location		1x					
16 14 000 000	Place of unloading			1x					
16 14 036 000		UN/LOCODE		1x					
16 14 020 000		Country		1x					
16 14 037 000		Location		1x					
16 15 000 000	Location of goods			1x				1x	
16 15 045 000		Type of location		1x				1x	
16 15 046 000		Qualifier of identification		1x				1x	

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
16 15 036 000		UN/LOCODE		1x				1x	
16 15 047 000		Customs office		1x				1x	
16 15 048 000		GNSS		1x				1x	
16 15 051 000		Economic operator		1x				1x	
16 15 052 000		Authorisation number		1x				1x	
16 15 053 000		Additional identifier		1x				1x	
16 15 018 000		Address		1x				1x	
16 15 081 000		Postcode Address		1x				1x	
16 15 074 000		Contact person		9x				9x	
16 16 000 000	Place of acceptance			1x		1x			
16 16 036 000		UN/LOCODE		1x		1x			
16 16 020 000		Country		1x		1x			
16 16 037 000		Location		1x		1x			
16 17 000 000	Binding itinerary		1x						
17 01 000 000	Customs office of exit		1x						
17 01 001 000		Reference number	1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
17 02 000 000	Customs office of export		1x						
17 02 001 000		Reference number	1x						
17 03 000 000	Customs office of departure		1x						
17 03 001 000		Reference number	1x						
17 04 000 000	Customs office of transit		9x						
17 04 001 000		Reference number	1x						
17 05 000 000	Customs office of destination		1x						
17 05 001 000		Reference number	1x						
17 06 000 000	Customs office of exit for transit		9x						
17 06 001 000		Reference number	1x						
17 07 000 000	Customs office of first entry		1x						
17 07 001 000		Reference number	1x						
17 08 000 000	Actual Customs office of first entry		1x						
17 08 001 000		Reference number	1x						

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
17 09 000 000	Customs office of presentation		1x						
17 09 001 000		Reference number	1x						
17 10 000 000	Supervising customs office		1x						
17 10 001 000		Reference number	1x						
18 01 000 000	Net mass						1x		1x
18 02 000 000	Supplementary units								1x
18 03 000 000	Total gross mass		1x	1x		1x			
18 04 000 000	Gross mass			1x	1x	1x	1x	1x	1x
18 05 000 000	Description of goods				1x		1x		1x
18 06 000 000	Packaging				99x		99x		99x
18 06 003 000		Type of packages			1x		1x		1x
18 06 004 000		Number of packages			1x		1x		1x
18 06 054 000		Shipping marks			1x		1x		1x
18 07 000 000	Dangerous goods				99x		99x		
18 07 055 000		UN number			1x		1x		

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
18 08 000 000	CUS code				1x		1x		1x
18 09 000 000	Commodity code				1x		1x		1x
18 09 056 000		Harmonized System sub-heading code			1x		1x		1x
18 09 057 000		Combined nomenclature code			1x		1x		1x
18 09 058 000		TARIC code							1x
18 09 059 000		TARIC additional code							99x
18 09 060 000		National additional code							99x
18 10 000 000	Type of goods						1x		1x
19 01 000 000	Container indicator			1x		1x		1x	
19 02 000 000	Conveyance reference number		9x						
19 03 000 000	Mode of transport at the border		1x	1x				1x	
19 04 000 000	Inland mode of transport			1x				1x	
19 05 000 000	Departure transport means			999x		999x		999x	

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
19 05 061 000		Type of identification		1x				1x	
19 05 017 000		Identification number		1x				1x	
19 05 062 000		Nationality		1x				1x	
19 06 000 000	Arrival transport means			1x				1x	
19 06 061 000		Type of identification		1x				1x	
19 06 017 000		Identification number		1x				1x	
19 07 000 000	Transport Equipment			9,999x	9,999x	9,999x	9,999x	9,999x	
19 07 063 000		Container identification number		1x	1x	1x	1x	1x	
19 07 044 000		Goods reference		9,999x				9,999x	
19 07 064 000		Container size and type identification		1x	1x	1x	1x		
19 07 065 000		Container packed status		1x	1x	1x	1x		
19 07 066 000		Container supplier type code		1x	1x	1x	1x		

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
19 08 000 000	Active border transport means		1x	9x				1x	
19 08 061 000		Type of identification	1x	1x				1x	
19 08 017 000		Identification number	1x	1x				1x	
19 08 062 000		Nationality	1x	1x				1x	
19 08 067 000		Type of means of transport	1x						
19 09 000 000	Passive border transport means			999x		999x	999x		
19 09 061 000		Type of identification		1x		1x	1x		
19 09 017 000		Identification number		1x		1x	1x		
19 09 062 000		Nationality		1x		1x	1x		
19 09 067 000		Type of means of transport		1x		1x	1x		
19 10 000 000	Seal			99x	99x	99x	99x		
19 10 068 000		Number of seals		1x (*)	1x (*)	1x (*)	1x (*)		
19 10 015 000		Identifier		1x	1x	1x	1x		

Data element/class Data sub-element/sub-class	Data element/class name	Data sub-element/sub-class name	Cardinality Declaration	Cardinality MC	Cardinality MI	Cardinality HC	Cardinality HI	Cardinality GS	Cardinality SI
19 11 000 000	Receptacle identification number			9,999x		9,999x			
99 01 000 000	Quota order number								1x
99 02 000 000	Guarantee type		9x						
99 03 000 000	Guarantee reference		99x						
99 03 069 000		GRN	1x						
99 03 070 000		Access code	1x						
99 03 012 000		Currency	1x						
99 03 071 000		Amount to be covered	1x						
99 03 072 000		Customs office of guarantee	1x						
99 03 073 000		Other guarantee reference	1x						
99 04 000 000	Guarantee not valid in		99x						
99 05 000 000	Nature of transaction							1x	1x
99 06 000 000	Statistical value								1x

(*) The cardinality for the Number of seals has to be understood in relation to the transport equipment, i.e. 1x per container.

TITLE II

Codes in relation with the common data requirements for declarations and notifications

(1) Introduction:

This Title contains the codes to be used on electronic declarations and notifications.

(2) Codes:

11 01 000 000 Declaration type

Code	Description	Dataset in the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446
C	Union goods not placed under a transit procedure	D3
CO	<p>Union goods subject to specific measures during the transitional period following the accession of new Member States.</p> <p>Placing of Union goods under the customs warehousing procedure referred to in column B3 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446 in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.</p> <p>Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC ⁽¹⁾ or Council Directive 2008/118/EC ⁽²⁾ are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply as referred to in columns B4 and H5 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446.</p>	B3, B4, H1, H5, I1
EX	<p>For trade with countries and territories situated outside of the customs territory of the Union.</p> <p>For placing goods under a customs procedure referred to in columns B1, B2 and C1 and for re-export referred to in column B1 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446.</p>	B1, B2, C1
IM	<p>For trade with countries and territories situated outside of the customs territory of the Union.</p> <p>For placing goods under a customs procedure referred to in columns H1 to H4, H6 and I1 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446.</p> <p>For placing non-Union goods under a customs procedure in the context of trade between Member States.</p>	H1, H2, H3, H4, H5, H6, H7, I1
T	Mixed consignments comprising both goods which are to be placed under the external Union transit procedure and goods which are to be placed under the internal Union transit procedure, covered by Article 294 of this Regulation	D1, D2, D3
T1	Goods placed under the external Union transit procedure	D1, D2, D3
T2	Goods placed under the internal Union transit procedure in accordance with Article 227 of the Code, unless Article 293(2) applies	D1, D2, D3

Code	Description	Dataset in the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446
T2F	Goods placed under the internal Union transit procedure, in accordance with Article 188 of Delegated Regulation (EU) 2015/2446	D1, D2, D3
T2L	Proof establishing the customs status of Union goods	E1, E2
T2LF	Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories	E1, E2
T2LSM	Proof establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992	E1
T2SM	Goods placed under the internal Union transit procedure, in application of Article 2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992	D1, D2
TD	Goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure in the context of the application of Article 233(4) of the Code	D3
TIR	Goods placed under the TIR (Transport Internationaux Routiers) procedure	D1, D2
X	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4) (e) of the Code	D3

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

(2) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

11 02 000 000 Additional declaration type

- A for a standard customs declaration (under Article 162 of the Code)
- B for a simplified declaration on occasional basis (under Article 166(1) of the Code)
- C for a simplified customs declaration with regular use (under Article 166(2) of the Code)
- D for lodging a standard customs declaration (such as referred to under code A) in accordance with Article 171 of the Code
- E for lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code
- F for lodging a simplified declaration (such as referred to under code C) in accordance with Article 171 of the Code
- R Retrospective lodgement of an export or re-export declaration in accordance with Article 249 of Delegated Regulation (EU) 2015/2446 and Article 337 of Implementing Regulation (EU) 2015/2447)
- X for a supplementary declaration of simplified declarations covered by B and E
- Y for a supplementary declaration of general or periodic nature of simplified declarations covered by C and F

- Z for a supplementary declaration of general or periodic nature under the procedure covered under Article 182 of the Code
- U for a supplementary recapitulative declaration of simplified declarations covered by C and F
- V for a supplementary recapitulative declaration under the procedure covered under Article 182 of the Code

11 04 000 000 Specific circumstance indicator

The following codes shall be used:

Codes	Description
A20	Exit summary declaration – Express consignments
F10	Sea and inland waterways – Complete dataset – Straight bill of lading containing the necessary information from consignee
F11	Sea and inland waterways – Complete dataset – Master bill of lading with underlying house bill(s) of lading containing the necessary information from consignee at the level of the lowest house bill of lading
F12	Sea and inland waterways – Partial dataset – Master bill of lading only
F13	Sea and inland waterways – Partial dataset – Straight bill of lading only
F14	Sea and inland waterways – Partial dataset – House bill of lading only
F15	Sea and inland waterways – Partial dataset – House bill of lading with the necessary information from consignee
F16	Sea and inland waterways – Partial dataset – Necessary information required to be provided by consignee at the lowest level of transport contract (Lowest house bill of lading where the master bill of lading is no straight bill of lading)
F20	Air cargo (general) – Complete dataset lodged pre-loading
F21	Air cargo (general) – Partial dataset – Master air waybill lodged pre-arrival
F22	Air cargo (general) – Partial dataset – House air waybill lodged pre-arrival – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1) of Delegated Regulation (EU) 2015/2446
F23	Air cargo (general) — Partial dataset — Minimum dataset lodged pre- loading in accordance with Article 106(1) second subparagraph of Delegated Regulation (EU) 2015/2446 without master air waybill reference number
F24	Air cargo (general) — Partial dataset — Minimum dataset lodged pre- loading in accordance with Article 106(1) second subparagraph of Delegated Regulation (EU) 2015/2446 with master air waybill reference number
F25	Air cargo (general) — Partial dataset — Master air waybill reference number lodged pre-loading in accordance with Article 106(1) second subparagraph of Delegated Regulation (EU) 2015/2446
F26	Air cargo (general) — Partial dataset — Minimum dataset lodged pre- loading in accordance with Article 106(1) second subparagraph of Delegated Regulation (EU) 2015/2446 and containing additional house air waybill information
F27	Air cargo (general) — Complete dataset lodged pre-arrival
F28	Air cargo (general) — Complete dataset lodged pre-loading – Direct air waybill
F29	Air cargo (general) — Complete dataset lodged pre-arrival – Direct air waybill
F30	Express consignments — Complete dataset lodged pre-arrival

Codes	Description
F31	Express consignments on air cargo general – Complete dataset lodged pre-arrival by the express operator
F32	Entry summary declaration – Express consignments – Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph
F33	Express consignment on air cargo general – Partial dataset – House air waybill lodged pre-arrival – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1) of Delegated Regulation (EU) 2015/2446
F40	Postal consignments – Partial dataset – Road master transport document information
F41	Postal consignments – Partial dataset – Rail master transport document information
F42	Postal consignments – Partial dataset - Master air waybill containing necessary postal air waybill information lodged in accordance with the time-limits applicable for the mode of transport concerned
F43	Postal consignments — Partial dataset — Minimum dataset lodged pre- loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113(2) of Delegated Regulation (EU) 2015/2446
F44	Postal consignment — Partial dataset — Receptacle identification number lodged pre-loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113(2) of Delegated Regulation (EU) 2015/2446
F45	Postal consignment – Partial dataset – Master bill of lading only
F50	Road mode of transport
F51	Rail mode of transport
G4	Temporary storage declaration
G5	Arrival notification in case of movement of goods under temporary storage

11 05 000 000 Re-entry indicator

The relevant codes are given below:

- 0 No (Entry summary declaration lodged for goods which enter into the customs territory of the Union for the first time)
- 1 Yes (Entry summary declaration lodged for goods which re-enter into the customs territory of the Union after having exited it)

11 06 001 000 Split consignment indicator

The relevant codes are given below:

- 0 No (Entry summary declaration lodged for full Master consignment)
- 1 Yes (Entry summary declaration lodged for split Master consignment)

11 07 000 000 Security

The relevant codes are given below:

Code	Description	Explanation
0	No	Declaration is not combined with Exit summary declaration or Entry summary declaration
1	ENS	Declaration is combined with Entry summary declaration
2	EXS	Declaration is combined with Exit summary declaration
3	ENS and EXS	Declaration is combined with Exit summary declaration and Entry summary declaration

11 08 000 000 Reduced dataset indicator

The relevant codes are given below:

- 0 No (Goods are not declared using a reduced data set)
- 1 Yes (Goods are declared using a reduced data set)

11 09 000 000 Procedure

The codes to be entered in this subdivision are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

“Previous procedure” means the procedure under which the goods were placed before being placed under the procedure requested.

It should be noted that where the previous procedure is customs warehousing or temporary admission, or where the goods have come from a free zone, the relevant code should be used only where the goods have not been placed under inward or outward processing or end-use.

For example: re-export of goods imported under inward processing and subsequently placed under customs warehousing = 3151 (not 3171). (First operation = 5100; second operation = 7151; third operation re-export = 3151).

Similarly, where goods previously temporarily exported are re-imported and released for free circulation after having been placed under customs warehousing, temporary admission or in a free zone this is regarded as simple re-importation after temporary export.

For example: entry for home use with simultaneous entry for free circulation of goods exported under outward processing and placed under customs warehousing upon re-importation = 6121 (not 6171). (First operation: temporary export under outward processing = 2100; second operation: storage in a customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).

The codes marked in the list below with the letter (a) cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.

For example: 4054 = entry for free circulation and home use of goods previously placed under inward processing in another Member State.

List of procedures for coding purposes

Two of these basic elements must be combined to produce a four-digit code.

00 This code is used to indicate that there is no previous procedure (a)

- 01** Release for free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC or Directive 2008/118/EC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where those provisions do not apply

Example: Non-Union goods arriving from a third country released for free circulation in Germany and sent on to the Canary Islands.

- 07** Release of goods for free circulation simultaneously placed under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.

Explanation: This code is to be used where the goods are released for free circulation but where VAT and excise duties have not been paid.

Examples: Imported raw sugar is released for free circulation but VAT has not been paid. While the goods are placed in a warehouse or approved area other than customs warehouse, payment of the VAT is suspended.

Imported mineral oils are released for free circulation and no VAT has been paid. While the goods are stored in a tax warehouse, payment of VAT and excise duties is suspended.

- 10** Permanent export.

Example: Export of Union goods to a third country, but also dispatch of Union goods to parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC or Directive 2008/118/EC do not apply.

- 11** Export of processed products obtained from equivalent goods under inward processing before placing non-Union goods under inward processing.

Explanation: Prior export (EX-IM) in accordance with Art. 223(2)c) of the Code.

Example: Export of cigarettes manufactured from Union tobacco leaves before placing of non-Union tobacco leaves under inward processing.

- 21** Temporary export under the outward processing procedure, if not covered by code 22.

Example: Outward processing procedure under Articles 259 to 262 of the Code. The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94) is not covered by this code.

- 22** Temporary export other than that referred to under code 21 and 23.

This code covers the following situations:

— The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94 ⁽¹⁾)

— Temporary export of goods from the Union for repair, processing, adaptation, making up or re-working where no customs duties will be due at re-importation.

- 23** Temporary export for return in the unaltered state.

Example: Temporary export for exhibitions of articles such as samples, professional equipment, etc.

- 31** Re-export.

Explanation: Re-export of non-Union goods following a special procedure.

Example: Goods are placed under customs warehousing and subsequently *declared* for re-export.

- 40** Simultaneous release for free circulation and home use of goods.

Entry for home use of goods in the context of trade between the Union and the countries with which it has formed a customs union.

Entry for home use of goods in the context of trade referred to in Article 1(3) of the code.

⁽¹⁾ Council Regulation (EC) No 3036/94 of 8 December 1994 establishing economic outward processing arrangements applicable to certain textiles and clothing products reimported into the Community after working or processing in certain third countries (OJ L 322, 15.12.1994, p. 1)

Examples:

- Goods coming from Japan with payment of customs duty, VAT and when applicable excise duties.
- Goods coming from Andorra and entered for home use in Germany
- Goods arriving from Martinique and entered for home use in Belgium.

- 42** Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension.

Entry for home use of Union goods, in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC and Directive 2008/118/EC are not applicable and parts of that territory in which those provisions are applicable, which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by intra-Union supply or transfer of the goods to another Member State. In that case the VAT and, where applicable, the excise duty will be due in the Member State of final destination. In order to use this procedure, the persons must meet other conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E.13 16 034 000 VAT identification number.

Examples: Non-Union goods are released for free circulation in one Member State and are the subject of a VAT-exempt supply to another Member State. The VAT formalities are dealt with by a customs agent who is a tax representative using the intra-Union VAT system.

Non-Union goods subject to excise duties imported from a third country, which are released for free circulation and are the subject of a VAT-exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty suspension from the place of importation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.

- 43** Simultaneous release for free circulation and home use of goods subject to specific measures connected with the collection of an amount during the transitional period following the accession of new Member States.

Example: Release for free circulation of agricultural products subject, during a special transitional period following the accession of new Member States, to a special customs procedure or special measures between the new Member States and the rest of the Union.

- 44** End-use

Release for free circulation and home use under a duty exemption or at a reduced rate of duty on account of their specific use.

Example: Release for free circulation of non-Union engines for integration into a civil aircraft built in the European Union.

Non-union goods for integration in certain categories of ships, boats and other vessels and for drilling or production platforms.

- 45** Release of goods for free circulation and partial entry for home use for either VAT or excise duties and their placing in a warehouse other than customs warehouses.

Explanation: This code is to be used for goods which are subjected to both VAT and excise duties and where only one of these categories of taxes are paid when the goods are released for free circulation.

Examples: Non-Union cigarettes are released for free circulation and VAT has been paid. While the goods are in the tax warehouse, the payment of excise duties is suspended.

Excise goods imported from a third country or from a third territory referred to in Article 5(3) of Directive 2008/118/EC are released for free circulation. The release for free circulation is immediately followed by a movement under excise duty suspension initiated by a registered consignor at the place of importation, in accordance with Article 17(1)(b) of Directive 2008/118/EC, to a tax warehouse in the same Member State.

- 46** Import of processed products obtained from equivalent goods under the outward- processing procedure before exportation of goods they are replacing.

Explanation: Prior import in accordance with Article 223(2)d) of the Code.

Example: Import of tables manufactured from non-Union wood before placing Union wood under outward processing.

- 48** Entry for home use with simultaneous release for free circulation of replacement products under outward processing prior to the export of the defective goods.

Explanation: Standard exchange system (IM-EX), prior importation in accordance with Article 262(1) of the Code.

- 51** Placing goods under inward processing procedure.

Explanation: Inward processing in accordance with Article 256 of the Code.

- 53** Placing of goods under temporary admission.

Explanation: Placing of non-Union goods intended for re-export under the temporary admission procedure.

May be used in the customs territory of the Union, with total or partial relief from import duties in accordance with article 250 of the Code.

Example: Temporary admission, e.g. for an exhibition.

- 54** Inward processing in another Member State (without their being released for free circulation in that Member State) (a).

Explanation: This code is used to record the operation for the purposes of statistics on intra-Union trade.

Example: Non-Union goods are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).

- 61** Re-importation with simultaneous release for free circulation and home use of goods.

Explanation: Goods re-imported from a third country with payment of the customs duties and VAT.

- 63** Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because that the re-importation is followed by intra-Union supply or transfer of the goods to another Member State. In such a case the VAT and, where applicable, the excise duty, will be due in the Member State of final destination. In order to use this procedure, the persons must meet other conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 13 16 034 000 VAT identification number.

Examples: Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

Excise goods reimported after outward processing and released for free circulation, which are the subject of a VAT- exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty suspension from the place of re- importation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.

- 68** Re-importation with partial entry for home use and simultaneous release for free circulation and placing of goods under warehousing other than customs warehousing procedure.

Explanation: This code is to be used for goods which are subject to both VAT and excise duties and where only one of those categories of taxes is paid when the goods are released for free circulation.

Example: Processed alcoholic beverages are re-imported and placed in a tax warehouse.

- 71** Placing of goods under the customs warehousing procedure.

- 76** Placing of Union goods under the customs warehousing procedure in accordance with Article 237(2) of the Code.

Example: Boned meat of adult male bovine animals placed under customs warehousing prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 (1) of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (OJ L 329, 25.11.2006, p. 7)).

Following the release for free circulation, application for repayment or remission of import duty based on the goods being defective or not complying with the terms of the contract (Art.118 of the Code).

In accordance with Article 118 (4) of the Code the goods in question may be placed under the customs warehousing procedure instead of having to be taken out of the customs territory of Union in order for the repayment or remission to be granted.

- 77** Manufacturing of Union goods under customs supervision by the customs authorities and under customs control (within the meaning of Art. 5(27) and (3) of Code) prior to exportation and payment of export refunds.

Example: Preserved beef and veal products manufactured under supervision by the customs authorities and under customs control prior to export (Articles 2 and 3 of Commission Regulation (EC) No 1731/2006 of 23 November 2006 on special detailed rules for the application of export refunds in the case of certain preserved beef and veal products (OJ L 325, 24.11.2006, p. 12)).

- 78** Placing of goods under free-zone. (a)

- 95** Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.

Explanation: This code is to be used in the context of trade referred to in Article 1 (3) of the Code as well as trade between the Union and the countries with which it has formed a customs union and where neither VAT nor excise duties have been paid.

Example: Cigarettes from the Canary Islands are brought to Belgium and stored in a tax warehouse; payment of VAT and excise duties is suspended.

- 96** Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where either VAT or, when applicable, excise duties have been paid and the payment of the other tax is suspended.

Explanation: This code is to be used in the context of trade referred to in Article 1 (3) of the Code as well as trade between the Union and the countries with which it has formed a customs union and where either VAT or excise duties have been paid and the payment of the other tax is suspended.

Example: Cigarettes from the Canary Islands are brought to France and stored in a tax warehouse; VAT has been paid and the payment of excise duties is suspended.

Procedure codes used in the context of customs declarations

Columns (table heading in Annex B to Delegated Regulation (EU) 2015/2446)	Declarations	Union procedure codes, where appropriate
B1	Export declaration and re-export declaration	10, 11, 23, 31
B2	Special procedure — processing — declaration for outward processing	21, 22
B3	Declaration for Customs warehousing of Union goods	76, 77
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	10
C1	Export Simplified declaration	10, 11, 23, 31

Columns (table heading in Annex B to Delegated Regulation (EU) 2015/2446)	Declarations	Union procedure codes, where appropriate
H1	Declaration for release for free circulation and special procedure — specific use — declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure — storage — declaration for customs warehousing	71
H3	Special procedure — specific use — declaration for temporary admission	53
H4	Special procedure — processing — declaration for inward processing	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61, 63, 95, 96
H6	Customs declaration in postal traffic for release for free circulation	01, 07, 40
H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009	4 000
I1	Import Simplified declaration	01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68

11 10 000 000 Additional procedure

Where this data element is used to specify a Union procedure, the first character of the code identifies a category of measures in the following manner:

Axx Inward processing (Article 256 of the Code)

Bxx Outward processing (Article 259 of the Code)

Cxx Relief (Council Regulation (EC) No 1186/2009 ⁽²⁾)

Dxx Temporary admission (Delegated Regulation (EU) 2015/2446)

Exx Agricultural products

Fxx Other

Inward processing (Article 256 of the Code)

Code	Description
	Import
A04	Goods which are placed under an inward processing procedure (VAT only)
A10	Destruction of goods under inward processing

⁽²⁾ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23)

Outward processing (Article 259 of the Code)

Code	Description
	Import
B02	Processed products returning after repair under guarantee in accordance with Article 260 of the Code (goods repaired free of charge).
B03	Processed products returning after replacement under guarantee in accordance with Article 261 of the Code (standard exchange system)
B06	Processed products returning – VAT only
	Export
B51	Goods imported for IP exported for repair under OP
B52	Goods imported for IP exported for replacement under guarantee
B53	OP under agreements with third countries, possibly combined with VAT OP
B54	VAT outward processing only

Relief from import duties (Council Regulation (EC) No 1186/2009) (*)

Code	Description	Article No
C01	Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union	3
C02	Trousseaux and household effects imported on the occasion of a marriage	12(1)
C03	Presents customarily given on the occasion of a marriage	12(2)
C04	Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union	17
C06	School outfits, educational materials and related household effects	21
C07	Consignments of negligible value	23
C08	Consignments sent from one private individual to another	25
C09	Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28
C10	Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity	34
C11	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I to Regulation (EC) No 1186/2009	42

Code	Description	Article No
C12	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009	43
C13	Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools)	44-45
C14	Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union	51
C15	Laboratory animals and biological or chemical substances intended for research	53
C16	Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54
C17	Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57
C18	Reference substances for the quality control of medicinal products	59
C19	Pharmaceutical products used at international sports events	60
C20	Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations	61 (1)(a)
C21	Articles in Annex III to Regulation (EC) No 1186/2009 intended for the blind	66
C22	Articles in Annex IV to Regulation (EC) No 1186/2009 intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools)	67(1)(a) and 67(2)
C23	Articles in Annex IV to Regulation (EC) No 1186/2009 intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1) (b) and 67(2)
C24	Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)	68(1)(a) and 68(2)
C25	Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1)(b) and 68(2)
C26	Goods imported for the benefit of disaster victims	74
C27	Decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Union	81(a)
C28	Goods imported into the customs territory of the Union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities	82(a)
C29	Goods to be used by monarchs or heads of state	85
C30	Samples of goods of negligible value imported for trade promotion purposes	86
C31	Printed advertising matter	87

Code	Description	Article No
C32	Small representative samples of goods manufactured outside the customs territory of the Union intended for a trade fair or similar event	90(a)
C33	Goods imported for examination, analysis or test purposes	95
C34	Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102
C35	Tourist information literature	103
C36	Miscellaneous documents and articles	104
C37	Ancillary materials for the stowage and protection of goods during their transport	105
C38	Litter, fodder and feeding stuffs for animals during their transport	106
C39	Fuel and lubricants present in land motor vehicles and special containers	107
C40	Materials for the construction, upkeep, or ornamentation of memorials to, or cemeteries for, war victims	112
C41	Coffins, funerary urns and ornamental funerary articles	113
C42	Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)	9(1)
C43	Personal property entered for free circulation by a natural person having intention to establish his normal place of residence in the customs territory of the Union (duty-free admission subject to an undertaking)	10
C44	Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union	20
C45	Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Union	35
C46	Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen	38
C47	Seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Union adjoining a third country	39
C48	Goods contained in the personal luggage and exempted from VAT	41
C49	Goods for charitable or philanthropic organisations - goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons	61 (1)(b)
C50	Goods for charitable or philanthropic organisations - equipment and office materials sent free of charge	61 (1)(c)
C51	Cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Union	81(b)

Code	Description	Article No
C52	Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Union	81(c)
C53	Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events	81(d)
C54	Goods imported into the customs territory of the Union by persons coming to pay an official visit in the customs territory of the Union and who intend to offer them on that occasion as gifts to the host authorities	82(b)
C55	Goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the customs territory of the Union and approved by the competent authorities to receive such articles free of duty	82(c)
C56	Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise	89
C57	Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 (1)(b)
C58	Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used	90 (1)(c)
C59	Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 (1)(d)
C60	Trousseaux and household effects imported on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)	12(1), 15(1)(a)
C61	Presents customarily given on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)	12(2), 15(1)(a)
	Relief from export duties	
C71	Domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country	115
C72	Fodder and feeding stuffs accompanying animals during their exportation	121
C73	Consignments of negligible value	114
C74	Agricultural or stock-farming products obtained in the customs territory of the Union from properties adjacent to a third country, operated, in the capacity of owner or lessee, by persons having their principal undertaking in a third country adjoining the customs territory of the Union.	116

Code	Description	Article No
C75	Seeds for use on properties located in a third country adjacent to the customs territory of the Union and operated, in the capacity of owner or lessee, by persons having their principal undertaking in the said customs territory in the immediate proximity of the third country in question.	119

(*) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23)

Temporary admission

Code	Description	Article No
D01	Pallets (including pallet spare parts, accessories and equipment)	208 and 209
D02	Containers (including container spare parts, accessories and equipment)	210 and 211
D03	Means of road, rail, air, sea and inland waterway transport	212
D04	Personal effects and goods for sports purposes imported by travelers	219
D05	Welfare material for seafarers	220
D06	Disaster relief material	221
D07	Medical, surgical and laboratory equipment	222
D08	Animals (twelve months or more)	223
D09	Goods for use in frontier zone	224
D10	Sound, image or data carrying media	225
D11	Publicity material	225
D12	Professional equipment	226
D13	Pedagogic material and scientific equipment	227
D14	Packings, full	228
D15	Packings, empty	228
D16	Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	229
D17	Special tools and instruments	230
D18	Goods subject to tests, experiments or demonstrations.	231(a)
D19	Goods, subject to satisfactory acceptance tests, provided for in a sales contract	231(b)
D20	Goods used to carry out tests, experiments or demonstrations without financial gain (six months).	231(c)
D21	Samples	232

Code	Description	Article No
D22	Replacement means of production (six months)	233
D23	Goods for events or for sale	234(1)
D24	Goods for approval (six months)	234(2)
D25	Works of art, collectors' items and antiques	234(3)(a)
D26	Goods other than newly manufactured ones imported with a view to their sale by auction	234(3)(b)
D27	Spare parts, accessories and equipment	235
D28	Goods imported in particular situations having no economic effect	236(b)
D29	Goods imported for a period not exceeding three months	236(a)
D30	Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory.	216
D51	Temporary admission with partial relief from import duty	206

Agricultural products

Code	Description
	Import
E01	Use of the unit price for the determination of the customs value for certain perishable goods (Article 74(2)(c) of the Code and Article 142(6))
E02	Standard import values (for example: Regulation (EU) No 543/2011) (*)
	Export
E51	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, subject to an export certificate
E52	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, not requiring an export certificate
E53	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, exported in small quantities, not requiring an export certificate
E61	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, subject to a refund certificate
E62	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, not requiring a refund certificate
E63	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, exported in small quantities, without a refund certificate

Code	Description
E64	Victualing of goods eligible for refunds (Article 33 Regulation (EC) No 612/2009 (**))
E65	Entry in victualing warehouse (Article 37 Regulation (EC) No 612/2009)
E71	Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks.

(*) Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors (OJ L 157, 15.6.2011, p. 1).

(**) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ L 186, 17.7.2009, p. 1).

Other

Code	Description
	Import
F01	Relief from import duties for returned goods (Article 203 of the Code)
F02	Relief from import duties for returned goods (Special circumstances provided for in Article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)
F03	Relief from import duties for returned goods (Special circumstances provided for in Article 158(3) of Delegated Regulation (EU) 2015/2446 repair or restoration)
F04	Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure (Article 205(1) of the Code)
F05	Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of the Code and Art. 143(1)(e) (Directive 2006/112/EC))
F06	A movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 17(1)(b) of Directive 2008/118/EC.
F07	Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure where the import duty is determined in accordance with Article 86(3) of the Code (Article 205(2) of the Code)
F15	Goods introduced in the context of trade with special fiscal territories (Article 1 (3) of the Code)
F16	Goods introduced in the context of trade between the Union and the countries with which it has formed a customs union.
F21	Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union by vessels solely registered or recorded in a Member State and flying the flag of that state
F22	Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of the state
F44	Release for free circulation of processed products when Article 86(3) of Code) is to be applied

Code	Description
F45	Exemption from value added tax on the final importation of certain goods (Council Directive 2009/132/EC (*))
F46	Use of the original tariff classification of the goods in situations provided for in Article 86(2) of the Code
F47	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code
F48	Import under the special scheme for distance sales of goods imported from third countries or third territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.
F49	Import under the special arrangements for declaration and payment of import VAT set out in Title XII Chapter 7 of Directive 2006/112/EC.
	Export
F61	Victualing and bunkering
F65	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code
F75	Goods dispatched in the context of trade with special fiscal territories (Article 1 (3) of the Code)

(*) Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10.11.2009, p. 5).

12 01 000 000 Previous document

12 01 001 000 Reference number

The identification number or another recognisable reference of the document is inserted here.

In case the MRN is referred to as previous document, the reference number shall have the following structure:

Field	Content	Format	Examples
1	Last two digits of year of formal acceptance of the declaration (YY)	n2	21
2	Identifier of the country where the declaration /proof of the customs status of Union goods/ notification is lodged (alpha 2 country code)	a2	RO
3	Unique identifier for message per year and country	an 12	9876AB889012
4	Procedure identifier	a1	B
5	Check digit	an1	1

Fields 1 and 2 as explained above.

Field 3 shall be filled in with an identifier for the message concerned. The way that field is used is under the responsibility of national administrations but each message handled during one year within the given country must have a unique number in relation to the procedure concerned.

National administrations that want to have the reference number of the competent customs office included in the MRN, may use up to the first 6 characters to represent it.

Field 4 shall be filled in with an identifier of the procedure as defined in the table below.

Field 5 shall be filled with a value that is a check digit for the whole MRN. This field allows for detection of an error when capturing the whole MRN.

Codes to be used in field 4 Procedure identifier:

Code	Procedure
A	Export only
B	Export and exit summary declaration
C	Exit summary declaration only
D	Re-export notification
E	Dispatch of goods in relation with special fiscal territories
J	Transit declaration only
K	Transit declaration and exit summary declaration
L	Transit declaration and entry summary declaration
M	Transit declaration and exit summary declaration and entry summary declaration
P	Proof of the customs status of Union goods/Customs goods manifest
R	Import declaration only
S	Import declaration and entry summary declaration
T	Entry summary declaration only
U	Temporary storage declaration
V	Introduction of goods in relation with special fiscal territories
W	Temporary storage declaration and entry summary declaration
Z	Arrival notification

12 01 002 000 Type

Previous documents must be entered in the form of a code defined in Title I. The list of documents and their respective codes can be found in the TARIC database.

12 02 000 000 Additional information

12 02 008 000 Code

A five-digit code is used to encode additional information of a customs nature:

Code 0xxxx – General category

Code 1xxxx – On import

Code 2xxxx – On transit

Code 3xxxx – On Export

Code 4xxxx – Other

Code	Legal basis	Subject	Additional information
00100	Article 163 of Delegated Regulation (EU) 2015/2446	Application for the authorisation of the use of a special procedure other than transit based on the customs declaration	"Simplified authorisation"
00700	Article 176(1)(c) and Article 241(1) first subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing	"IP" and the relevant authorisation number or INF number
00800	Article 241(1) second subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing (specific commercial policy measures)	"IP CPM"
00900	Article 238 of Delegated Regulation (EU) 2015/2446	Discharge of temporary admission	"TA" and the relevant authorisation number
01000	Article 36 (2) of the Vienna Convention on Diplomatic Relations of 1961	The personal baggage of a diplomatic agent shall be exempt from inspection	"Diplomatic Goods - Exempt from inspection"
10600	Title II of Annex B to Delegated Regulation (EU) 2015/2446	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of entry summary declarations, where the consignee details are unknown.	"Consignee unknown"
20100	Article 18 of the "common transit procedure" (*)	Export from one common transit country subject to restriction or export from the Union subject to restriction	
20200	Article 18 of the "common transit procedure" (*)	Export from one common transit country subject to duties or export from the Union subject to duties	
20300	Article 18 of the "common transit procedure"	Export	"Export"
30300	Article 254(4)(b) of the Code	Export of goods subject to end-use	"E-U"
30500	Article 329(7)	Request for the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Union to be the customs office of exit.	Customs office of exit
30600	Title II of Annex B to Delegated Regulation (EU) 2015/2446	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of exit summary declarations, where the consignee details are unknown.	"Consignee unknown"

Code	Legal basis	Subject	Additional information
30700	Article 160 Delegated Regulation (EU) 2015/2446	The request to have an information sheet INF3	"INF3"
40100	Article 123 of Delegated Regulation (EU) 2015/2446	Request for a longer period of validity of the proof of the customs status of Union goods	"Longer period of validity of the proof of the customs status of Union goods"

(*) Convention on a common transit procedure of 20 May 1987 (OJ L 226, 13.8.1987, p. 2).

12 03 000 000 Supporting document

12 03 002 000 Type

- (a) Union or international documents, certificates and authorisations produced in support of the declaration, must be entered in the form of a code defined in Title I, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations, and their respective codes can be found in the TARIC database.
- (b) National documents, certificates and authorisations produced in support of the declaration, must be entered in the form of a code as defined in Title I (Ex: 2123, 34d5), possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that Member State's own nomenclature.

12 04 000 000 Additional reference

12 04 002 000 Type

- (a) Additional references must be entered in the form of a code defined in Title I. The list of additional references and their respective codes can be found in the TARIC database.
- (b) Additional references must be entered in the form of a code as defined in Title I, possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that Member State's own nomenclature.

12 05 000 000 Transport document

12 05 002 000 Type

Transport documents must be entered in the form of a code defined in Title I. The list of transport documents and their respective codes can be found in the TARIC database.

12 11 000 000 Warehouse

12 11 002 000 Type

The character identifying the type of warehouse:

- R Public customs warehouse type I
- S Public customs warehouse type II
- T Public customs warehouse type III
- U Private customs warehouse
- V Storage facilities for the temporary storage of goods
- Y Non-customs warehouse
- Z Free zone

13 01 000 000 Exporter

13 01 017 000 Identification number

The structure of a third country unique identification number which has been made available to the Union is as follows:

Field	Content	Format
1	Country code	a2
2	Unique identification number in a third country	an..15

Country code: The country code as defined in Title I for D.E. 1 301 018 020 (Exporter Address Country) shall be used.

13 02 000 000 Consignor

13 02 028 000 Type of person

The following codes shall be used:

- 1 Natural person
- 2 Legal person
- 3 Association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts.

13 02 029 000 Communication

13 02 029 002 Type

The following codes shall be used:

EM Electronic mail

TE Telephone

13 06 000 000 Representative

13 06 030 000 Status

Insert one of the following codes before the full name and address to designate the status of the representative:

- 2 Representative (direct representation within the meaning of Article 18(1) of the Code)
- 3 Representative (indirect representation within the meaning of Article 18(1) of the Code).

13 14 000 000 Additional supply chain actor

13 14 031 000 Role

The following parties can be declared:

Role Code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components

Role Code	Party	Description
FW	Freight Forwarder	Party undertaking forwarding of goods
MF	Manufacturer	Party which manufactures goods
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse

13 15 000 000 Supplementary declarant

13 15 032 000 Supplementary filing type

The following filing types can be used:

Type	Description
1	House level filing
2	Sub-house level filing

13 16 000 000 Additional fiscal reference

13 16 031 000 Role

The following parties can be declared:

Role Code	Party	Description
FR1	Importer	Person or persons designated or recognised as liable for the payment of value added tax by the Member State of importation in accordance with Article 201 of Directive 2006/112/EC
FR2	Customer	Person liable for the payment of Value Added Tax on the intra-Union acquisition of goods in accordance with Article 200 of Directive 2006/112/EC
FR3	Tax representative	Tax representative liable for the payment of value added tax in the Member State of importation appointed by the importer
FR4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment in accordance with Article 211 of Directive 2006/112/EC
FR5	Vendor (IOSS)	Taxable person making use of the special scheme for distance sales of goods imported from third countries or third territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC and holder of the VAT identification number referred to in Article 369q therein.
FR7	Taxable person or of the person liable for payment of VAT	VAT identification number of the taxable person or of the person liable for payment of VAT where the payment of VAT is postponed in accordance with Article 211 second subparagraph of Directive 2006/112/EC.

13 16 034 000 VAT identification number

The value added tax identification number is structured as follows:

Field	Content	Format
1	Identifier of the Member State of issue (ISO code 3166 – alpha 2; Greece may use EL)	a2
2	Individual number attributed by Member States for the identification of taxable persons referred to in Article 214 of Directive 2006/112/EC	an..15

When the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries or third territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC the special VAT number attributed for the use of this scheme shall be provided.

14 01 000 000 Delivery terms**14 01 035 000 INCOTERM code**

The codes and statements to be entered are as follows:

Incoterms code	Incoterms — ICC/ECE Meaning	Place to be specified
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Codes applicable for all modes of transport

EXW (Incoterms 2020)	Ex works	Named place of delivery
FCA (Incoterms 2020)	Free carrier	Named place of delivery
CPT (Incoterms 2020)	Carriage paid to	Named place of destination
CIP (Incoterms 2020)	Carriage and insurance paid to	Named place of destination
DPU (Incoterms 2020)	Delivered at place unloaded	Named place of destination
DAP (Incoterms 2020)	Delivered at place	Named place of destination
DDP (Incoterms 2020)	Delivered duty paid	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination

Codes applicable for sea and inland waterway transport

FAS (Incoterms 2020)	Free along ship	Named port of shipment
FOB (Incoterms 2020)	Free on board	Named port of shipment
CFR (Incoterms 2020)	Cost and freight	Named port of destination
CIF (Incoterms 2020)	Cost, insurance and freight	Named port of destination
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract

14 02 000 000 Transport charges**14 02 038 000 Method of payment**

The following codes shall be used:

- A Payment in cash
- B Payment by credit card
- C Payment by cheque
- D Other (e.g. direct debit to cash account)
- H Electronic funds transfer
- Y Account holder with carrier
- Z Not pre-paid

14 03 000 000 Duties and taxes**14 03 039 000 Tax type**

The codes applicable are given below:

- A00 Import duty
- A30 Definitive antidumping duties
- A35 Provisional antidumping duties
- A40 Definitive countervailing duties
- A45 Provisional countervailing duties
- B00 VAT
- C00 Export duty
- E00 Duties collected on behalf of other countries

14 03 038 000 Method of payment

The following codes may be used by the Member States:

- A Payment in cash
- B Payment by credit card
- C Payment by cheque
- D Other (e. g. direct debit to agent's cash account)
- E Deferred or postponed payment
- G Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)
- H Electronic credit transfer

- J Payment through post office administration (postal consignments) or other public sector or government department
- K Excise credit or rebate
- O Guarantee lodged with Intervention Agency
- P From agent's cash account
- R Guarantee of the amount payable
- S Individual guarantee account
- T From agent's guarantee account
- U From agent's guarantee — standing authority
- V From agent's guarantee — individual authority

14 04 000 000 Additions and deductions

14 04 008 000 Code

Additions (As defined under Articles 70 and 71 of the Code)

- AB Commissions and brokerage, except buying commissions
- AD Containers and packing
- AE Materials, components, parts and similar items incorporated in the imported goods
- AF Tools, dies, moulds and similar items used in the production of the imported goods
- AG Materials consumed in the production of the imported goods
- AH Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the European Union and necessary for the production of the imported goods
- AI Royalties and license fees
- AJ Proceeds of any subsequent resale, disposal or use accruing to the seller
- AK Transport costs, loading and handling charges and insurance costs up to the place of introduction in the European Union
- AL Indirect payments and other payments (Article 70 of the code)
- AN Additions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446

Deductions (As defined under Articles 72 of the Code)

- BA Costs of transport after arrival at the place of introduction
- BB Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation
- BC Import duties or other charges payable in the Union for reason of the import or sale of goods
- BD Interest charges

BE Charges for the right to reproduce the imported goods in the European Union

BF Buying commissions

BG Deductions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446

14 07 000 000 Valuation indicators

The code comprises four digits, each of which being either a "0" or a "1".

Each "1" or "0" digit reflects whether or not a valuation indicator is relevant to the valuation of the goods concerned.

1st digit: Party relationship, whether there is price influence or not

2nd digit: Restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code

3rd digit: Sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code.

4th digit: The sale is subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller

Example: Goods subject to party relationship, but not to any of the other situations defined under 2nd, 3rd and 4th digits would entail the use of code combination "1 000."

14 10 000 000 Valuation method

The provisions used to determine the customs value of imported goods are to be coded as follows:

Code	Relevant Article of the Code	Method
1	70	Transaction value of the imported goods
2	74(2)a)	Transaction value of identical goods
3	74(2)b)	Transaction value of similar goods
4	74(2)c)	Deductive value method
5	74(2)d)	Computed value method
6	74(3)	Value based on the data available ("fall-back" method)

14 11 000 000 Preference

This information includes three-digit codes comprising a single-digit component from 1) and a two-digit component from 2).

The relevant codes are given below:

(1) First digit of the code

1 Tariff arrangement erga omnes

2 Generalised System of Preferences (GSP)

3 Tariff preferences other than those mentioned under code 2

4 Customs duties under the provisions of customs union agreements concluded by the European Union

(2) Next two digits of the code

00 None of the following

10 Tariff suspension

- 18 Tariff suspension with certificate confirming the special nature of the product
- 19 Temporary suspension for products imported with an authorised release certificate EASA Form 1 or an equivalent certificate
- 20 Tariff quota (*)
- 25 Tariff quota with certificate confirming the special nature of the product (*)
- 28 Tariff quota following outward processing (*)
- 50 Certificate confirming the special nature of the product

16 15 000 000 Location of goods

Use the GEONOM code as referred to in introductory note 13 number 3.

16 15 045 000 Type of Location

For the type of location, use the codes specified below:

- A** Designated location
- B** Authorised place
- C** Approved place
- D** Other

16 15 046 000 Qualifier of identification

For the identification of the location use one of the identifiers below:

Qualifier	Identifier	Description
T	Postcode address	Use the postal code with or without house number for the location concerned.
U	UN/LOCODE	UN/LOCODE as referred to in introductory note 13 number 4.
V	Customs office identifier	Use the codes specified under D.E. 1 701 000 000 Customs office of exit
W	GNSS coordinates	Decimal degrees with negative numbers for South and West. Examples: 44.424896°/8.774792° or 50.838068°/ 4.381508°
X	EORI number	Use the identification number as specified in the description for D.E. 13 01 017 000 Exporter identification n°. In case the economic operator has more than one premises, the EORI number shall be completed by an identifier unique for the location concerned.
Y	Authorisation number	Enter the authorisation number of the location concerned, i.e. of the warehouse where the goods can be examined. In case the authorisation concerns more than one premises, the authorisation number shall be completed by an identifier unique for the location concerned.
Z	Address	Enter the address of the location concerned.

In case code "X" (EORI number) or "Y" (authorisation number) is used for the identification of the location, and there are several locations associated with the EORI number or the authorisation number concerned, an additional identifier can be used to enable the unambiguous identification of the location.

(*) Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other preference

16 17 000 000 Binding itinerary

The relevant codes are given below:

- 0 Goods are not moved from the Customs Office of Departure to the Customs Office of Destination along an economically justified itinerary
- 1 Goods shall be moved from the Customs Office of Departure to the Customs Office of Destination along an economically justified itinerary

17 01 000 000 Customs office of exit**17 01 001 000 Reference number**

Use (an8) codes structured as follows:

- the first two characters (a2) serve to identify the country by means of the GEONOM code as referred to in introductory note 13 number 3.,
- the next six characters (an6) stand for the office concerned in that country. It is suggested that the following structure be adopted:

The first three characters (an3) would be taken up by the UN/LOCODE location name and the last three by a national alphanumeric subdivision (an3). If this subdivision is not used, the characters "000" should be inserted.

19 01 000 000 Container indicator

The relevant codes are given below:

0	Goods not transported in containers
1	Goods transported in containers

19 03 000 000 Mode of transport at the border

The codes applicable are given below:

Code	Description
1	Maritime transport
2	Rail transport
3	Road transport
4	Air transport
5	Mail (Active mode of transport unknown)
7	Fixed transport installations
8	Inland waterway transport
9	Other mode of transport (i.e. own propulsion)

19 05 000 000 Departure transport means**19 05 061 000 Type of identification**

The codes applicable are given below:

Code	Description
10	IMO ship identification number
11	Name of the sea-going vessel
20	Wagon number
21	Train number
30	Registration number of the road vehicle
31	Registration number of the road trailer
40	IATA flight number
41	Registration number of the aircraft
80	European Vessel Identification Number (ENI code)
81	Name of the inland waterways vessel

19 07 000 000 Transport Equipment**19 07 064 000 Container size and type identification**

The following codes shall be used:

Code	Description
1	Dime coated tank
2	Epoxy coated tank
6	Pressurised tank
7	Refrigerated tank
9	Stainless steel tank
10	Non-working reefer container 40 feet
12	Europallet – 80 x 120 cm
13	Scandinavian pallet – 100 x 120 cm
14	Trailer
15	Non-working reefer container 20 feet
16	Exchangeable pallet

Code	Description
17	Semi-trailer
18	Tank container 20 feet
19	Tank container 30 feet
20	Tank container 40 feet
21	Container IC 20 feet, owned by InterContainer, a European railway subsidiary
22	Container IC 30 feet, owned by InterContainer, a European railway subsidiary
23	Container IC 40 feet, owned by InterContainer, a European railway subsidiary
24	Refrigerated tank 20 feet
25	Refrigerated tank 30 feet
26	Refrigerated tank 40 feet
27	Tank container IC 20 feet, owned by InterContainer, a European railway subsidiary
28	Tank container IC 30 feet, owned by InterContainer, a European railway subsidiary
29	Tank container IC 40 feet, owned by InterContainer, a European railway subsidiary
30	Refrigerated tank IC 20 feet, owned by InterContainer, a European railway subsidiary
31	Temperature controlled container 30 feet
32	Refrigerated tank IC 40 feet, owned by InterContainer, a European railway subsidiary
33	A movable case with a length less than 6,15 metres
34	A movable case with a length between 6,15 metres and 7,82 metres
35	A movable case with a length between 7,82 metres and 9,15 metres
36	A movable case with a length between 9,15 metres and 10,90 metres
37	A movable case with a length between 10,90 metres and 13,75 metres
38	Totebin
39	Temperature controlled container 20 feet
40	Temperature controlled container 40 feet
41	Non working refrigerated (reefer) container 30 feet

Code	Description
42	Dual trailers
43	20 feet IL container (open top)
44	20 feet IL container (closed top)
45	40 feet IL container (closed top)

19 07 065 000 Container packed status

The following codes shall be used:

Code	Description	Meaning
A	Empty	Indicates that the container is empty.
B	Not empty	Indicates that the container is not empty.

19 07 066 000 Container supplier type code

The following codes shall be used:

Code	Description
1	Shipper supplied
2	Carrier supplied

99 02 000 000 Guarantee type

The codes applicable are given below:

Code	Description
0	For guarantee waiver (Article 95(2) of the Code)
1	For comprehensive guarantee (Article 89(5) of the Code)
2	For individual guarantee in the form of an undertaking by a guarantor (Article 92(1)(b) of the Code)
3	For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 92(1)(a) of the Code)
4	For individual guarantee in the form of vouchers (Article 92(1)(b) of the Code and Article 160)
5	For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council (*) (Article 89(9) of the Code)
8	For guarantee not required for certain public bodies (Article 89(7) of the Code)
B	For guarantee furnished for goods dispatched under TIR procedure
R	For guarantee not required for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways (Article 89(8)(a) of the Code)

Code	Description
C	For guarantee not required for goods carried by fix transport installations (Article 89(8)(b) of the Code)
D	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(a) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
E	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(b) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
F	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(c) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
G	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(d) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
H	For guarantee not required for goods placed under the Union transit procedure in accordance with Article 89(8)(d) of the Code
I	For individual guarantee in another form which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid (Article 92(1)(c) of the Code)
J	Guarantee not required for the journey between customs office of departure and customs office of transit - Article 10(2)(b) of the Convention of 20 May 1987 on a common transit procedure

(*) Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009, p. 23).

TITLE III

Linguistic references and their codes

Linguistic references	Codes
— BG Ограничена валидност	Limited validity — 99200
— CS Omezená platnost	
— DA Begrænset gyldighed	
— DE Beschränkte Geltung	
— EE Piiratud kehtivus	
— EL Περιορισμένη ισχύς	
— ES Validez limitada	
— FR Validité limitée	
— HR Ograničena valjanost	
— IT Validità limitata	
— LV Ierobežots derīgums	
— LT Galiojimas apribotas	
— HU Korlátozott érvényű	
— MT Validità limitata	
— NL Beperkte geldigheid	
— PL Ograniczona ważność	
— PT Validade limitada	
— RO Validitate limitată	
— SL Omejena veljavnost	

Linguistic references	Codes
<ul style="list-style-type: none"> — SK Obmedzená platnosť — FI Voimassa rajoitetusti — SV Begränsad giltighet — EN Limited validity 	
<ul style="list-style-type: none"> — BG Освободено — CS Osvobození — DA Fritaget — DE Befreiung — EE Loobutud — EL Απαλλαγή — ES Dispensa — FR Dispense — HR Oslobođeno — IT Dispensa — LV Derīgs bez zīmoga — LT Leista neplombuoti — HU Mentesség — MT Tnehhija — NL Vrijstelling — PL Zwolnienie — PT Dispensa — RO Dispensă — SL Opustitev — SK Upustenie — FI Vapautettu — SV Befrielse — EN Waiver 	Waiver — 99201
<ul style="list-style-type: none"> — BG Алтернативно доказателство — CS Alternativní důkaz — DA Alternativt bevis — DE Alternativnachweis — EE Alternatiivsed tõendid — EL Εναλλακτική απόδειξη — ES Prueba alternativa — FR Preuve alternative — HR Alternativni dokaz — IT Prova alternativa — LV Alternatīvs pierādījums — LT Alternatyvusis įrodymas — HU Alternatív igazolás — MT Prova alternattiva — NL Alternatief bewijs — PL Alternatywny dowód 	Alternative proof — 99202

Linguistic references	Codes
<ul style="list-style-type: none"> — PT Prova alternativa — RO Probă alternativă — SL Alternativno dokazilo — SK Alternatívny dôkaz — FI Vaihtoehtoinen todiste — SV Alternativt bevis — EN Alternative proof 	
<ul style="list-style-type: none"> — BG Различия: митническо учреждение, където са представени стоките (наименование и държава) — CS Nesrovnalosti: úřad, kterému bylo zboží předloženo (název a země) — DA Forskelle: det sted, hvor varerne blev frembudt..... (navn og land) — DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte (Name und Land) — EE Erinevused: asutus, kuhu kaup esitati (nimi ja riik) — EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα) — ES Diferencias: mercancías presentadas en la oficina..... (nombre y país) — FR Différences: marchandises présentées au bureau..... (nom et pays) (nom et pays) — HR Razlike: carinarnica kojoj je roba podnesena ... (naziv i zemlja) — IT Differenze: ufficio al quale sono state presentate le merci (nome e paese) — LV Atšķirības: muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts) — LT Skirtumai: įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė) — HU Eltérések: hivatal, ahol az áruk bemutatása megtörtént ... (név és ország) — MT Differenzi: ufficċju fejn l-oġġetti kienu ppreżentati (isem u pajjiż) — NL Verschillen: kantoor waar de goederen zijn aangebracht (naam en land) — PL Niezgodności: urząd, w którym przedstawiono towar (nazwa i kraj) — PT Diferenças: mercadorias apresentadas na estância (nome e país) — RO Diferențe: mărfuri prezentate la biroul vamal (nume și țara) — SL Razlike: urad, pri katerem je bilo blago predloženo (naziv in država) — SK Rozdiely: úrad, ktorému bol tovar predložený (názov a krajina). — FI Muutos: toimipaikka, jossa tavarat esitetty (nimi ja maa) — SV Avvikelse: tullkontor där varorna anmäldes (namn och land) 	<p>Differences: office where goods were presented (name and country) — 99 203</p>

Linguistic references	Codes
— EN Differences: office where goods were presented (name and country)	
— BG Извеждането от подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...,	Exit from subject to restrictions or charges under Regulation/Directive/Decision No ... — 99 204
— CS Výstup ze podléhá omezením nebo dávkám podle nařízení /směrnice/ rozhodnutí č ...	
— DA Udpassage fra undergivet restriktioner eller afgifter i henhold til forordning/direktiv/ afgørelse nr. ...	
— DE Ausgang aus- gemäß Verordnung/Richtlinie/ Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen.	
— EE ... territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr...	
— EL Η έξοδος από υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...	
— ES Salida de sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/ Decisión no ...	
— FR Sortie de..... soumise à des restrictions ou à des impositions par le Règlement ou la directive/ décision no ...	
— HR Izlaz iz ... podliježe ograničenjima ili pristojbama na temelju Uredbe/ Direktive/Odluke br. ...	
— IT Uscita dallasoggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/ decisione n. ...	
— LV Izvešana no piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. ...,	
— LT Išvežimui iš taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/ Direktyva/Sprendimu Nr....,	
— HU A kilépés területéről a ... rendelet/irányelv /határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik	
— MT Hruġ mill- suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/ Direttiva/ Deciżjoni Nru ...	
— NL Bij uitgang uit dezijn de beperkingen of heffingen van Verordening/ Richtlijn/Besluit nr. ... van toepassing.	
— PL Wyprowadzenie z podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...	
— PT Saída da sujeita a restrições ou a imposições pelo(a) Regulamento/ Directiva/Decisão n.o...	
— RO Ieşire dinsupusă restricțiilor sau impozitelor prin Regulamentul/ Directiva/Decizia nr ...	
— SL Iznos iz zavezan omejitvam ali obveznim davatvam na podlagi Uredbe/Direktive/ Odločbe št. ...	

Linguistic references	Codes
<ul style="list-style-type: none"> — SK Výstup zpodlieha obmedzeniam alebo platbám podľa nariadenia/ smernice/rozhodnutia č — FI vientiin sovelletaan asetuksen/direktiivin/ päätöksen N:o ... mukaisia rajoituksia tai maksuja — EN Exit from subject to restrictions or charges under Regulation /Directive/Decision No ... 	
<ul style="list-style-type: none"> — BG Одобрен изпращач — CS Schválený odesílatel — DA Godkendt afsender — DE Zugelassener Versender — EE Volitatud kaubasaatja — EL Εγκεκριμένος αποστολέας — ES Expedidor autorizado — FR Expéditeur agréé — HR Ovlašteni pošiljatelj — IT Speditore autorizzato — LV Atzītais nosūtītājs — LT Įgaliotasis siuntėjas — HU Engedélyezett feladó — MT Awtorizzat li jibghat — NL Toegelaten afzender — PL Upoważniony nadawca — PT Expedidor autorizado — RO Expeditor agreeat — SL Pooblaščen pošiljatelj — SK Schválený odosielateľ — FI Valtuutettu lähettäjä — SV Godkänd avsändare — EN Authorised consignor 	<p>Authorised consignor — 99206</p>
<ul style="list-style-type: none"> — BG Освободен от подпис — CS Podpis se nevyžaduje — DA Fritaget for underskrift — DE Freistellung von der Unterschriftsleistung — EE Allkirjanõudest loobutud — EL Δεν απαιτείται υπογραφή — ES Dispensa de firma — FR Dispense de signature — HR Oslobođeno potpisa — IT Dispensa dalla firma — LV Derīgs bez paraksta — LT Leista nepasirašyti — HU Aláírás alól mentesítve — MT Firma mhux meħtieġa — NL Van ondertekening vrijgesteld 	<p>Signature waived — 99207</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — PL Zwolniony ze składania podpisu — PT Dispensada a assinatura — RO Dispensă de semnătură — SL Opustitev podpisa — SK Upustenie od podpisu — FI Vapautettu allekirjoituksesta — SV Befrielse från underskrift — EN Signature waived 	
<ul style="list-style-type: none"> — BG ЗАБРАНЕНО ОБИЩО ОБЕЗПЕЧЕНИЕ — CS ZÁKAZ SOUBORNÉ JISTOTY — DA FORBUD MOD SAMLET SIKKERHEDSSTILLELSE — DE GESAMTBÜRGSCHAFT UNTERSAGT — EE ÜLDTAGATISE KASUTAMINE KEELATUD — EL ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ — ES GARANTÍA GLOBAL PROHIBIDA — FR GARANTIE GLOBALE INTERDITE — HR ZABRANJENO ZAJEDNIČKO JAMSTVO — IT GARANZIA GLOBALE VIETATA — LV VISPĀRĒJS GALVOJUMS AIZLIEGTS — LT NAUDOTI BENDRAJĄ GARANTIJĄ UŽDRAUSTA — HU ÖSSZEZESSÉG TILOS — MT MHUX PERMESSA GARANZIJA KOMPRESIVA — NL DOORLOPENDE ZEKERHEID VERBODEN — PL ZAKAZ KORZYSTANIA Z ZABEZPIECZENIA GENERALNEGO — PT GARANTIA GLOBAL PROIBIDA — RO GARANȚIA GLOBALĂ INTERZISĂ — SL PREPOVEDANO SKUPNO ZAVAROVANJE — SK ZÁKAZ CELKOVEJ ZÁRUKY — FI YLEISVAKUUDEN KÄYTTÖ KIELLETTY — SV SAMLAD SÄKERHET FÖRBJUDEN — EN COMPREHENSIVE GUARANTEE PROHIBITED 	<p>COMPREHENSIVE GUARANTEE PROHIBITED — 99208</p>
<ul style="list-style-type: none"> — BG ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ — CS NEOMEZENÉ POUŽITÍ — DA UBEGRÆNSET ANVENDELSE — DE UNBESCHRÄNKTE VERWENDUNG — EE PIIRAMATU KASUTAMINE — EL ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ — ES UTILIZACIÓN NO LIMITADA — FR UTILISATION NON LIMITÉE — HR NEOGRANIČENA UPORABA — IT UTILIZZAZIONE NON LIMITATA — LV NEIEROBEŽOTS IZMANTOJUMS 	<p>UNRESTRICTED USE — 99209</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — LT NEAPRIBOTAS NAUDOJIMAS — HU KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT — MT UŻU MHUX RISTRETT — NL GEBRUIK ONBEPERKT — PL NIEOGRANICZONE KORZYSTANIE — PT UTILIZAÇÃO ILIMITADA — RO UTILIZARE NELIMITATĂ — SL NEOMEJENA UPORABA — SK NEOBMEDZENÉ POUŽITIE — FI KÄYTTÖÄ EI RAJOITETTU — SV OBEGRÄNSAD ANVÄNDNING — EN UNRESTRICTED USE 	
<ul style="list-style-type: none"> — BG Разни — CS Různí — DA Diverse — DE Verschiedene — EE Erinevad — EL Διάφορα — ES Varios — FR Divers — HR Razni — IT Vari — LV Dažādi — LT Įvairūs — HU Többféle — MT Diversi — NL Diverse — PL Różne — PT Diversos — RO Diverși — SL Razno — SK Rôzne — FI Useita — SV Flera — EN Various 	Various — 99211
<ul style="list-style-type: none"> — BG Насипно — CS Volně loženo — DA Bulk — DE Lose — EE Pakendamata — EL Χύμα — ES A granel — FR Vrac 	Bulk — 99212

Linguistic references	Codes
<ul style="list-style-type: none"> — HR Rasuto — IT Alla rinfusa — LV Berams(lejams) — LT Nesupakuota — HU Ömlesztett — MT Bil-kwantità — NL Los gestort — PL Luzem — PT A granel — RO Vrac — SL Razsuto — SK Voľne ložené — FI Irtotavaraa — SV Bulk — EN Bulk 	
<ul style="list-style-type: none"> — BG Изпращач — CS Odesílatel — DA Afsender — DE Versender — EE Saatja — EL Αποστολέας — ES Expedidor — FR Expéditeur — HR Pošiljatelj — IT Speditore — LV Nosūtītājs — LT Siuntėjas — HU Feladó — MT Min jikkonsenja — NL Afzender — PL Nadawca — PT Expedidor — RO Expeditor — SL Pošiljatelj — SK Odosielateľ — FI Lähetäjä — SV Avsändare — EN Consignor' 	<p>Consignor — 99213</p>

ANNEX II

'ANNEX C

FORMATS AND CODES OF THE COMMON DATA REQUIREMENTS FOR DECLARATIONS, NOTIFICATIONS AND PROOF OF THE CUSTOMS STATUS OF UNION GOODS (ARTICLE 2(4a))

INTRODUCTORY NOTES

1. The formats, codes and, if applicable, the structure of the data elements included in this Annex are applicable in relation with the data requirements for declarations notifications and proof of the customs status of Union goods as provided for in Annex D to Delegated Regulation (EU) 2015/2446.
2. The formats, codes and, if applicable, the structure of the data elements defined in this Annex shall apply to declarations, notifications and proof of the customs status of Union goods made by using an electronic data processing technique as well as to paper-based declarations, notifications and proof of the customs status of Union goods.
3. Title I includes the formats of the data elements.
4. Whenever the information in a declaration, notification or proof of the customs status of Union goods dealt with in Annex D to Delegated Regulation (EU) 2015/2446 takes the form of codes, the code-list provided for in Title II shall be applied.
5. The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a alphabetic

n numeric

an alphanumeric

The number following the code indicates the admissible data length. The following applies.

The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

Examples of field lengths and formats:

a1 1 alphabetic character, fixed length

n2 2 numeric characters, fixed length

an3 3 alphanumeric, fixed length

a..4 up to 4 alphabetic characters

n..5 up to 5 numeric characters

an..6 up to 6 alphanumeric characters

n..7,2 up to 7 numeric characters including maximum 2 decimals, a delimiter being allowed to float

6. The cardinality at header level included in the table in Title I of this Annex indicates how many times the data element may be used at header level within a declaration, notification or proof of the customs status of Union goods.
7. The cardinality at item level included in the table in Title I of this Annex indicates how many times the data element may be repeated in relation with the declaration item concerned.
8. National codes can be used by Member States for data elements 1/11 Additional procedure, 2/2 Additional information, 2/3 Documents produced, certificates and authorisations, additional references, 4/3 Calculation of taxes (Tax type), 4/4 Calculation of taxes (Tax base) and 6/17 Commodity code (national additional codes). Member States shall notify the Commission of the list of national codes used for these data elements. The Commission shall publish the list of those codes.

TITLE I

Formats and cardinality of the common data requirements for declarations and notifications

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
1/1	Declaration type	a2	Y	1x		
1/2	Additional declaration type	a1	Y	1x		
1/6	Goods item number	n..5	N		1x	
1/8	Signature/ authentication	an..35	N	1x		
1/10	Procedure	<i>Requested procedure code:</i> an2 + <i>Previous procedure code:</i> an2	Y		1x	
1/11	Additional procedure	<i>Union codes:</i> a1 + an2 OR <i>National codes:</i> n1 + an2	Y		99x	The Union codes are further specified in Title II
2/1	Simplified declaration/Previous documents	<i>Previous document type:</i> an..3 + <i>Previous document reference:</i> an..35 + <i>Goods item identifier:</i> n..5 + <i>Type of packages:</i> an..2 <i>Number of packages:</i> n..8 <i>Measurement unit and qualifier, if applicable:</i> an..4 + <i>Quantity:</i> n..16,6	Y	9,999x	99x	The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.
2/2	Additional information	<i>Coded version (Union codes):</i> n1 + an4 OR <i>(national codes):</i> a1 +an4 OR <i>Free text description:</i> an..512	Y	99x	99x	The Union codes are further specified in Title II

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
2/3	Documents produced, certificates and authorisations, additional references	<p><i>Document type (Union codes):</i> a1+ an3 + (if applicable) <i>Document identifier:</i> an..35</p> <p>OR</p> <p><i>Document type (national codes):</i> n1+an3 + (if applicable) <i>Document identifier:</i> an..35 + (if applicable) <i>Issuing authority name:</i> an..70 + <i>Date of validity:</i> n8 (yyyymmdd) + <i>Measurement unit and qualifier, if applicable:</i> an..4 + <i>Quantity:</i> n..16,6 + <i>Currency code:</i> a3 + <i>Amount:</i> n..16,2</p>	Y	99x	99x	<p>The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers.</p> <p>If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.</p> <p>The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.</p>
2/4	Reference number/UCR	an..35	N	1x	1x	This data element may take the form of WCO (ISO 15459) codes or equivalent.
2/5	LRN	an..22	N	1x		
2/6	Deferred payment	an..35	N	1x		
2/7	Identification of warehouse	<p><i>Warehouse type:</i> a1 + <i>Warehouse identifier:</i> an..35</p>	Y	1x		
3/1	Exporter	<p><i>Name:</i> an..70 + <i>Street and number:</i> an..70 + <i>Country:</i> a2 + <i>Postcode:</i> an..9 + <i>City:</i> an..35</p>	N	1x	1x	<p>Country code:</p> <p>The Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Implementing Regulation (EU) No 2020/1470 of 12 October 2020 on the nomenclature of countries and territories ⁽¹⁾ for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2 - 21). The Commission regularly publishes regulations updating the list of country codes.</p> <p>In case of groupage consignments, where paper-based declarations are used, code '00200' may be used together with a list of exporters in accordance with the notes described for D.E. 3/1 Exporter in Title II of Annex D to Delegated Regulation (EU) 2015/2446.</p>

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/2	Exporter identification n°	an..17	N	1x	1x	The structure of the EORI number is defined in Title II. The structure of a third country unique identification number recognised by the Union is defined in Title II.
3/15	Importer	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/16	Importer identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/17	Declarant	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/18	Declarant identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/19	Representative	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35 +	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/20	Representative identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/21	Representative status code	n1	Y	1x		
3/24	Seller	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35 + Phone number: an..50	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/25	Seller identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/26	Buyer	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35 + Phone number: an..50	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
3/27	Buyer identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/37	Additional supply chain actor(s) identification n°	Role code: a..3 + Identifier: an..17	Y	99x	99x	The role codes for the additional supply chain actors are defined in Title II. The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/39	Holder of the authorisation identification n°	Authorisation type code: an..4 + Identifier: an..17	N	99x		The codes defined in Annex A for D.E. 1/1 Application/ Decision code type shall be used for the authorisation type code. The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/40	Additional fiscal references identification n°	Role code: an3 + VAT identification number: an..17	Y	99x	99x	The role codes for the additional fiscal references are defined in Title II.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/45	Person providing a guarantee identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/46	Person paying the customs duty identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
4/1	Delivery terms	<i>Coded version: INCOTERM code: a3 + UN/LOCODE: an..17</i> OR <i>Free text description: INCOTERM code: a3 + Country code: a2 + Location name: an..35</i>	Y	1x		The codes and headings describing the commercial contract are defined in Title II. The code provided for the description of the location shall adhere to the pattern of UN/LOCODE. If no UN/LOCODE is available for the location, use the country code as provided for D.E. 3/1 Exporter followed by the name of the location.
4/3	Calculation of taxes — Tax type	<i>Union codes: a1 + n2</i> OR <i>National codes: n1 + an2</i>	Y		99x	The Union codes are further specified in Title II
4/4	Calculation of taxes — Tax base	<i>Measurement unit and qualifier, if applicable: an..6 +</i> <i>Quantity: n..16,6</i> OR <i>Amount: n..16,2</i>	N		99x	The measurement units and qualifiers defined in TARIC should be used. In such case, the format of the measurement units and qualifiers will be an..6, but will never have n..6 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers can be used. Their format will be n..6.
4/5	Calculation of taxes — Tax rate	n..17,3	N		99x	
4/6	Calculation of taxes — Payable tax amount	n..16,2	N		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
4/7	Calculation of taxes — Total	n..16,2	N		1x	
4/8	Calculation of taxes — Method of payment	a1	Y		99x	
4/9	Additions and deductions	Code: a2 + Amount: n..16,2	Y	99x	99x	
4/10	Invoice currency	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/11	Total amount invoiced	n..16,2	N	1x		
4/12	Internal currency unit	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/13	Valuation indicators	an4	Y		1x	
4/14	Item price/amount	n..16,2	N		1x	
4/15	Exchange rate	n..12,5	N	1x		
4/16	Valuation method	n1	Y		1x	
4/17	Preference	n3 (n1+n2)	Y		1x	The Commission will publish at regular intervals the list of the combinations of codes usable together with examples and notes.
4/18	Value	Currency code: a3 + Value: n..16,2	N		1x	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/19	Transport costs to the final destination	Currency code: a3 + Amount: n..16,2	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/8	Country of destination code	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used. In the context of transit operations, the ISO 3166 alpha-2 country code shall be used.
5/9	Region of destination code	an..9	N	1x	1x	Codes are defined by the Member State concerned.
5/14	Country of dispatch/export code	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
5/15	Country of origin code	a2	N		1x	The country code as defined for D.E. 3/1 Exporter shall be used.
5/16	Country of preferential origin code	an..4	N		1x	The country code as for D.E. 3/1 Exporter shall be used. Where the proof of origin refers to a group of countries use the numeric identifier codes specified in the integrated tariff established in accordance with Article 2 of Council (EEC) Regulation No 2658/87.
5/23	Location of goods	Country: a2 + Type of location: a1 + Qualifier of the identification: a1 + <u>Coded</u> Identification of location: an..35 + Additional identifier: n..3 OR <u>Free text description</u> Street and number: an..70 + Postcode: an..9 + City: an..35	Y	1x		The structure of the code is defined in Title II.
5/26	Customs office of presentation	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/27	Supervising customs office	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/31	Date of acceptance	n8 (yyyymmdd)	N	1x	1x	
6/1	Net mass (kg)	n..16,6	N		1x	
6/2	Supplementary units	n..16,6	N		1x	
6/5	Gross mass (kg)	n..16,6	N	1x	1x	
6/8	Description of goods	an..512	N		1x	
6/9	Type of packages	an..2	N		99x	The code-list corresponds to the latest version of UN/ECE Recommendation 21.
6/10	Number of packages	n..8	N		99x	
6/11	Shipping marks	an..512	N		99x	
6/13	CUS code	an8	N		1x	Code assigned within the European Customs Inventory of Chemical Substances (ECICS).
6/14	Commodity code — Combined nomenclature code	an..8	N		1x	
6/15	Commodity code — TARIC code	an2	N		1x	To be completed in accordance with the TARIC code (two characters for the application of specific Union measures in respect of formalities to be completed at destination).
6/16	Commodity code — TARIC additional code(s)	an4	N		99x	To be completed in accordance with the TARIC codes (additional codes).
6/17	Commodity code — National additional code(s)	an..4	N		99x	Codes to be adopted by the Member States concerned.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
6/18	Total packages	n..8	N	1x		
6/19	Type of goods	an..3	N		1x	UPU code-list 136 shall be used.
7/2	Container	n1	Y	1x		
7/4	Mode of transport at the border	n1	Y	1x		
7/5	Inland mode of transport	n1	N	1x		The codes provided for in Title II as regards D.E. 7/4 Mode of transport at the border shall be used.
7/9	Identity of means of transport on arrival	<i>Type of identification: n2 + Identification number: an..35</i>	N	1x		The codes defined in Title II for D.E. 7/7 Identity of means of transport at departure shall be used for the type of identification.
7/10	Container identification number	an..17	N	9,999x	9,999x	
7/15	Nationality of active means of transport crossing the border	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
8/1	Quota order number	an6	N		1x	
8/2	Guarantee type	<i>Guarantee type: an 1</i>	Y	9x		
8/3	Guarantee reference	<i>GRN: an..24 + Access code: an..4 + Currency code: a3 + Amount of import or export duty and, where first subparagraph of Article 89(2) of the Code applies, other charges: n..16,2 + Customs office of guarantee: an8 OR Other guarantee reference: an..35+ Access code: an..4 + Currency code: a3 + Amount of import or export duty and, where first subparagraph of Article 89(2) of the Code applies, other charges: n..16,2 + Customs office of guarantee: an8</i>	N	99x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency. The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
8/5	Nature of transaction	n..2	N	1x	1x	The single digit codes listed in column A of the table provided for under Article 10(2) of Commission Regulation (EC) No 113/2010 ⁽²⁾ shall be used. Where paper-based customs declarations are used, this digit will be entered in the left-hand side of box 24. Member States may also provide for a second digit from the list in column B of that table to be collected. Where paper-based customs declarations are used, the second digit must be entered in the right-hand side of box 24.
8/6	Statistical value	n..16,2	N		1x	

⁽¹⁾ OJ L 328, 28.11.2012, p. 7-15.

⁽²⁾ Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements (OJ L 37, 10.2.2010, p. 1).

TITLE II

Codes in relation with the common data requirements for declarations and notifications

CODES

1. INTRODUCTION

This Title contains the codes to be used on standard electronic and paper-based declarations and notifications.

2. CODES

1/1. Declaration type

IM: For trade with countries and territories situated outside of the customs territory of the Union.

For placing goods under a customs procedure referred to in columns H1 to H4, H6 and I1 of the data requirements table in Title I of Annex D to Delegated Regulation (EU) 2015/2446.

For placing non-Union goods under a customs procedure in the context of trade between Member States.

CO: — Union goods subject to specific measures during the transitional period following the accession of new Member States.

— Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC ⁽¹⁾ or Council Directive 2008/118/EC ⁽²⁾ are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply as referred to in column H5 of the data requirements table in Title I of Annex D to Delegated Regulation (EU) 2015/2446.

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

⁽²⁾ Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

1/2. Additional Declaration type

- A for a standard customs declaration (under Article 162 of the Code)
- B for a simplified declaration on occasional basis (under Article 166(1) of the Code)
- C for a simplified customs declaration with regular use (under Article 166(2) of the Code)
- D for lodging a standard customs declaration (such as referred to under code A) in accordance with Article 171 of the Code
- E for lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code
- F for lodging a simplified declaration (such as referred to under code C) in accordance with Article 171 of the Code
- R Retrospective lodgement of an export or re-export declaration in accordance with Article 249 of Delegated Regulation (EU) 2015/2446 and Article 337 of Implementing Regulation (EU) 2015/2447)
- X for a supplementary declaration of simplified declarations covered by B and E
- Y for a supplementary declaration of simplified declarations covered by C and F
- Z for a supplementary declaration under the procedure covered under Article 182 of the Code

1/10. Procedure

The codes to be entered in this subdivision are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

'Previous procedure' means the procedure under which the goods were placed before being placed under the procedure requested.

It should be noted that where the previous procedure is customs warehousing or temporary admission, or where the goods have come from a free zone, the relevant code should be used only where the goods have not been placed under inward or outward processing or end-use.

Similarly, where goods previously temporarily exported are re-imported and released for free circulation after having been placed under customs warehousing, temporary admission or in a free zone this is regarded as simple re-importation after temporary export.

For example: entry for home use with simultaneous entry for free circulation of goods exported under outward processing and placed under customs warehousing upon re-importation = 6121 (not 6171). (First operation: temporary export under outward processing = 2100; second operation: storage in a customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).

The codes marked in the list below with the letter (a) cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.

For example: 4054 = entry for free circulation and home use of goods previously placed under inward processing in another Member State.

List of procedures for coding purposes

Two of these basic elements must be combined to produce a four-digit code.

- 00** This code is used to indicate that there is no previous procedure (a)
- 01** Release for free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC or Directive 2008/118/EC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where those provisions do not apply

Example: Non-Union goods arriving from a third country, released for free circulation in Germany and sent on to the Canary Islands.

- 07** Release of goods for free circulation simultaneously placed under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.

Explanation: This code is to be used where the goods are released for free circulation but where VAT and excise duties have not been paid.

Examples: Imported raw sugar is released for free circulation but VAT has not been paid. While the goods are placed in a warehouse or approved area other than customs warehouse, payment of the VAT is suspended.

Imported mineral oils are released for free circulation and no VAT has been paid. While the goods are stored in a tax warehouse, payment of VAT and excise duties is suspended.

- 40** Simultaneous release for free circulation and home use of goods.

Entry for home use of goods in the context of trade between the Union and the countries with which it has formed a customs union.

Entry for home use of goods in the context of trade referred to in Article 1(3) of the code.

Examples:

— Goods coming from Japan with payment of customs duty, VAT and when applicable excise duties.

— Goods coming from Andorra and entered for home use in Germany

— Goods arriving from Martinique and entered for home use in Belgium.

- 42** Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension.

Entry for home use of Union goods, in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC and Directive 2008/118/EC are not applicable and parts of that territory in which those provisions are applicable, which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by intra-Union supply or transfer of the goods to another Member State. In that case the VAT and, where applicable, the excise duty will be due in the Member State of final destination. In order to use this procedure, the persons must meet other conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification n°.

Examples: Non-Union goods are released for free circulation in one Member State and are the subject of a VAT-exempt supply to another Member State. The VAT formalities are dealt with by a customs agent who is a tax representative using the intra-Union VAT system.

Non-Union goods subject to excise duties imported from a third country, which are released for free circulation and are the subject of a VAT-exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty suspension from the place of importation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.

- 43** Simultaneous release for free circulation and home use of goods subject to specific measures connected with the collection of an amount during the transitional period following the accession of new Member States.

Example: Release for free circulation of agricultural products subject, during a special transitional period following the accession of new Member States, to a special customs procedure or special measures between the new Member States and the rest of the Union.

- 44** End-use

Release for free circulation and home use under a duty exemption or at a reduced rate of duty on account of their specific use.

Example: Release for free circulation of non-Union engines for integration into a civil aircraft built in the European Union.

Non-union goods for integration in certain categories of ships, boats and other vessels and for drilling or production platforms.

- 45** Release of goods for free circulation and partial entry for home use for either VAT or excise duties and their placing in a warehouse other than customs warehouses.

Explanation: This code is to be used for goods which are subjected to both VAT and excise duties and where only one of these categories of taxes are paid when the goods are released for free circulation.

Examples: Non-Union cigarettes are released for free circulation and VAT has been paid. While the goods are in the tax warehouse, the payment of excise duties is suspended.

Excise goods imported from a third country or from a third territory referred to in Article 5(3) of Directive 2008/118/EC are released for free circulation. The release for free circulation is immediately followed by a movement under excise duty suspension initiated by a registered consignor at the place of importation, in accordance with Article 17(1)(b) of Directive 2008/118/EC, to a tax warehouse in the same Member State.

- 46** Import of processed products obtained from equivalent goods under the outward- processing procedure before exportation of goods they are replacing.

Explanation: Prior import in accordance with Article 223(2)d) of the Code.

Example: Import of tables manufactured from non-Union wood before placing Union wood under outward processing.

- 48** Entry for home use with simultaneous release for free circulation of replacement products under outward processing prior to the export of the defective goods.

Explanation: Standard exchange system (IM-EX), prior importation in accordance with Article 262(1) of the Code.

- 51** Placing goods under inward processing procedure.

Explanation: Inward processing in accordance with Article 256 of the Code.

- 53** Placing of goods under temporary admission.

Explanation: Placing of non-Union goods intended for re-export under the temporary admission procedure.

May be used in the customs territory of the Union, with total or partial relief from import duties in accordance with article 250 of the Code.

Example: Temporary admission, e.g. for an exhibition.

- 54** Inward processing in another Member State (without their being released for free circulation in that Member State) (a).

Explanation: This code is used to record the operation for the purposes of statistics on intra-Union trade.

Example: Non-Union goods are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).

- 61** Re-importation with simultaneous release for free circulation and home use of goods.

Explanation: Goods re-imported from a third country with payment of the customs duties and VAT.

- 63** Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because that the re-importation is followed by intra-Union supply or transfer of the goods to another Member State. In such a case the VAT and, where applicable, the excise duty, will be due in the Member State of final destination. In order to use this procedure, the persons must meet other conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification n°.

Examples: Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

Excise goods reimported after outward processing and released for free circulation, which are the subject of a VAT- exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty suspension from the place of re-importation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.

- 68** Re-importation with partial entry for home use and simultaneous release for free circulation and placing of goods under warehousing other than customs warehousing procedure.

Explanation: This code is to be used for goods which are subject to both VAT and excise duties and where only one of those categories of taxes is paid when the goods are released for free circulation.

Example: Processed alcoholic beverages are re-imported and placed in a tax warehouse.

- 71 Placing of goods under the customs warehousing procedure.
- 76 Placing of Union goods under the customs warehousing procedure in accordance with Article 237(2) of the Code.

Example: Boned meat of adult male bovine animals placed under customs warehousing prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 (1) of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (OJ L 329, 25.11.2006, p. 7)).

Following the release for free circulation, application for repayment or remission of import duty based on the goods being defective or not complying with the terms of the contract (Art.118 of the Code).

In accordance with Article 118 (4) of the Code the goods in question may be placed under the customs warehousing procedure instead of having to be taken out of the customs territory of Union in order for the repayment or remission to be granted.

- 77 Manufacturing of Union goods under customs supervision by the customs authorities and under customs control (within the meaning of Art. 5(27) and (3) of Code) prior to exportation and payment of export refunds.

Example: Preserved beef and veal products manufactured under supervision by the customs authorities and under customs control prior to export (Articles 2 and 3 of Commission Regulation (EC) No 1731/2006 of 23 November 2006 on special detailed rules for the application of export refunds in the case of certain preserved beef and veal products (OJ L 325, 24.11.2006, p. 12)).

- 78 Placing of goods under free-zone. (a)

- 95 Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.

Explanation: This code is to be used in the context of trade referred to in Article 1 (3) of the Code as well as trade between the Union and the countries with which it has formed a customs union and where neither VAT nor excise duties have been paid.

Example: Cigarettes from the Canary Islands are brought to Belgium and stored in a tax warehouse; payment of VAT and excise duties is suspended.

- 96 Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where either VAT or, when applicable, excise duties have been paid and the payment of the other tax is suspended.

Explanation: This code is to be used in the context of trade referred to in Article 1 (3) of the Code as well as trade between the Union and the countries with which it has formed a customs union and where either VAT or excise duties have been paid and the payment of the other tax is suspended.

Example: Cigarettes from the Canary Islands are brought to France and stored in a tax warehouse; VAT has been paid and the payment of excise duties is suspended.

Procedure codes used in the context of customs declarations

Columns (table heading in Annex D to Delegated Regulation (EU) 2015/2446)	Declarations	Union procedure codes, where appropriate
H1	Declaration for release for free circulation and special procedure — specific use — declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure — storage — declaration for customs warehousing	71
H3	Special procedure — specific use — declaration for temporary admission	53
H4	Special procedure — processing — declaration for inward processing	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61, 63, 95, 96
H6	Customs declaration in postal traffic for release for free circulation	01, 07, 40
I1	Import Simplified declaration	01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68

1/11. Additional procedure

Where this data element is used to specify a Union procedure, the first character of the code identifies a category of measures in the following manner:

Inward processing	Axx
Outward processing	Bxx
Relief	Cxx
Temporary admission	Dxx
Agricultural products	Exx
Other	Fxx

Inward processing (Article 256 of the Code)

Code	Description
	Import
A04	Goods which are placed under an inward processing procedure (VAT only)
A10	Destruction of goods under inward processing

Outward processing (Article 259 of the Code)

Code	Description
	Import
B02	Processed products returning after repair under guarantee in accordance with Article 260 of the Code (goods repaired free of charge).
B03	Processed products returning after replacement under guarantee in accordance with Article 261 of the Code (standard exchange system)
B06	Processed products returning – VAT only

Relief from import duties (Council Regulation (EC) No 1186/2009) (*)

Code	Description	Article No
C01	Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union	3
C02	Trousseaux and household effects imported on the occasion of a marriage	12(1)
C03	Presents customarily given on the occasion of a marriage	12(2)
C04	Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union	17
C06	School outfits, educational materials and related household effects	21
C07	Consignments of negligible value	23
C08	Consignments sent from one private individual to another	25
C09	Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28
C10	Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity	34
C11	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I to Regulation (EC) No 1186/2009)	42
C12	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009	43
C13	Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools)	44-45
C14	Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union	51
C15	Laboratory animals and biological or chemical substances intended for research	53

Code	Description	Article No
C16	Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54
C17	Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57
C18	Reference substances for the quality control of medicinal products	59
C19	Pharmaceutical products used at international sports events	60
C20	Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations	61 (1)(a)
C21	Articles in Annex III to Regulation (EC) No 1186/2009 intended for the blind	66
C22	Articles in Annex IV to Regulation (EC) No 1186/2009 intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools)	67(1)(a) and 67(2)
C23	Articles in Annex IV to Regulation (EC) No 1186/2009 intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1)(b) and 67(2)
C24	Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)	68(1)(a) and 68(2)
C25	Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1)(b) and 68(2)
C26	Goods imported for the benefit of disaster victims	74
C27	Decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Union	81(a)
C28	Goods imported into the customs territory of the Union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities	82(a)
C29	Goods to be used by monarchs or heads of state	85
C30	Samples of goods of negligible value imported for trade promotion purposes	86
C31	Printed advertising matter	87
C32	Small representative samples of goods manufactured outside the customs territory of the Union intended for a trade fair or similar event	90(a)

Code	Description	Article No
C33	Goods imported for examination, analysis or test purposes	95
C34	Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102
C35	Tourist information literature	103
C36	Miscellaneous documents and articles	104
C37	Ancillary materials for the stowage and protection of goods during their transport	105
C38	Litter, fodder and feeding stuffs for animals during their transport	106
C39	Fuel and lubricants present in land motor vehicles and special containers	107
C40	Materials for the construction, upkeep, or ornamentation of memorials to, or cemeteries for, war victims	112
C41	Coffins, funerary urns and ornamental funerary articles	113
C42	Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)	9(1)
C43	Personal property entered for free circulation by a natural person having intention to establish his normal place of residence in the customs territory of the Union (duty-free admission subject to an undertaking)	10
C44	Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union	20
C45	Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Union	35
C46	Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen	38
C47	Seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Union adjoining a third country	39
C48	Goods contained in the personal luggage and exempted from VAT	41
C49	Goods for charitable or philanthropic organisations - goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons	61 (1)(b)

Code	Description	Article No
C50	Goods for charitable or philanthropic organisations - equipment and office materials sent free of charge	61 (1)(c)
C51	Cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Union	81(b)
C52	Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Union	81(c)
C53	Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events	81(d)
C54	Goods imported into the customs territory of the Union by persons coming to pay an official visit in the customs territory of the Union and who intend to offer them on that occasion as gifts to the host authorities	82(b)
C55	Goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the customs territory of the Union and approved by the competent authorities to receive such articles free of duty	82(c)
C56	Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise	89
C57	Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 (1)(b)
C58	Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used	90 (1)(c)
C59	Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 (1)(d)
C60	Trousseaux and household effects imported on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)	12(1), 15(1)(a)
C61	Presents customarily given on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)	12(2), 15(1)(a)

(*) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23)

Temporary admission

Code	Description	Article No
D01	Pallets (including pallet spare parts, accessories and equipment)	208 and 209
D02	Containers (including container spare parts, accessories and equipment)	210 and 211
D03	Means of road, rail, air, sea and inland waterway transport	212
D04	Personal effects and goods for sports purposes imported by travelers	219
D05	Welfare material for seafarers	220
D06	Disaster relief material	221
D07	Medical, surgical and laboratory equipment	222
D08	Animals (twelve months or more)	223
D09	Goods for use in frontier zone	224
D10	Sound, image or data carrying media	225
D11	Publicity material	225
D12	Professional equipment	226
D13	Pedagogic material and scientific equipment	227
D14	Packings, full	228
D15	Packings, empty	228
D16	Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	229
D17	Special tools and instruments	230
D18	Goods subject to tests, experiments or demonstrations.	231(a)
D19	Goods, subject to satisfactory acceptance tests, provided for in a sales contract	231(b)
D20	Goods used to carry out tests, experiments or demonstrations without financial gain (six months).	231(c)
D21	Samples	232
D22	Replacement means of production (six months)	233
D23	Goods for events or for sale	234(1)
D24	Goods for approval (six months)	234(2)

Code	Description	Article No
D25	Works of art, collectors' items and antiques	234(3)(a)
D26	Goods other than newly manufactured ones imported with a view to their sale by auction	234(3)(b)
D27	Spare parts, accessories and equipment	235
D28	Goods imported in particular situations having no economic effect	236(b)
D29	Goods imported for a period not exceeding three months	236(a)
D30	Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory.	216
D51	Temporary admission with partial relief from import duty	206

Agricultural products

Code	Description
Import	
E01	Use of the unit price for the determination of the customs value for certain perishable goods (Article 74(2)(c) of the Code and Article 142(6))
E02	Standard import values (for example: Regulation (EU) No 543/2011) (*) (**)

(*) Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors (OJ L 157, 15.6.2011, p. 1).

(**) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ L 186, 17.7.2009, p. 1).

Other

Code	Description
Import	
F01	Relief from import duties for returned goods (Article 203 of the Code)
F02	Relief from import duties for returned goods (Special circumstances provided for in Article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)
F03	Relief from import duties for returned goods (Special circumstances provided for in Article 158(3) of Delegated Regulation (EU) 2015/2446 repair or restoration)
F04	Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure (Article 205(1) of the Code)
F05	Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of the Code and Art. 143(1)(e) (Directive 2006/112/EC)

Code	Description
F06	A movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 17(1)(b) of Directive 2008/118/EC.
F07	Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure where the import duty is determined in accordance with Article 86(3) of the Code (Article 205(2) of the Code)
F15	Goods introduced in the context of trade with special fiscal territories (Article 1 (3) of the Code)
F16	Goods introduced in the context of trade between the Union and the countries with which it has formed a customs union.
F21	Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union by vessels solely registered or recorded in a Member State and flying the flag of that state
F22	Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of the state
F44	Release for free circulation of processed products when Article 86(3) of Code) is to be applied
F45	Exemption from value added tax on the final importation of certain goods (Council Directive 2009/132/EC (*))
F46	Use of the original tariff classification of the goods in situations provided for in Article 86(2) of the Code
F47	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code
F48	Import under the special scheme for distance sales of goods imported from third countries or third territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.
F49	Import under the special arrangements for declaration and payment of import VAT set out in Title XII Chapter 7 of Directive 2006/112/EC.

(*) Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10.11.2009, p. 5).

2/1. Simplified declaration/Previous document

This data element consists of alphanumeric codes.

Each code has three components. The first component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The second component (an..35) represents the data needed to recognise that document, either its identification number or another recognisable reference. The third component (an..5) is used to identify which item of the previous document is being referred to.

Where a paper-based customs declaration is lodged, the three components are separated by dashes (-).

1. *The first component (an..3)*

Choose the abbreviation for the document from the 'list of abbreviations for documents' below.

List of abbreviations for documents

(numeric codes extracted from the 2014b UN Directories for electronic data interchange for administration, commerce and transport: List of code for data element 1001, Document/message name, coded.)

Container list	235
Delivery note	270
Packing list	271
Proforma invoice	325
Temporary storage declaration	337
Entry summary declaration	355
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
House bill of lading	714
Rail consignment note	720
Road consignment note	730
Air waybill	740
Master air waybill	741
Despatch note (post parcels)	750
Multimodal/combined transport document	760
Cargo manifest	785
Bordereau	787
Union/common transit declaration — Mixed consignments (T)	820
External Union/common transit declaration (T1)	821
Internal Union/common transit declaration (T2)	822
Control document T5	823
Proof of the customs status of Union goods T2L	825

TIR carnet	952
ATA carnet	955
Reference/date of entry in the declarant's records	CLE
Information sheet INF3	IF3
Cargo manifest — simplified procedure	MNS
Declaration/notification MRN	MRN
Internal Union transit Declaration — Article 227 of the Code	T2F
Proof of the customs status of Union goods T2LF	T2G
T2M proof	T2M
Simplified declaration	SDE
Other	ZZZ

Code 'CLE', included in this list stands for 'date and reference of the entry in the declarant's records'. (Article 182(1) of the Code). The date is coded as follows: *yyyymmdd*.

2. *The second component (an..35)*

The identification number or another recognisable reference of the document is inserted here.

In case the MRN is referred to as previous document, the reference number shall have the following structure:

Field	Content	Format	Examples
1	Last two digits of year of formal acceptance of the declaration (YY)	n2	15
2	Identifier of the country where the declaration /proof of the customs status of Union goods/ notification is lodged (alpha 2 country code)	a2	RO
3	Unique identifier for message per year and country	an 12	9876AB889012
4	Procedure identifier	a1	B
5	Check digit	an1	5

Fields 1 and 2 as explained above.

Field 3 shall be filled in with an identifier for the message concerned. The way that field is used is under the responsibility of national administrations but each message handled during one year within the given country must have a unique number in relation to the procedure concerned.

National administrations that want to have the reference number of the competent customs office included in the MRN, may use up to the first 6 characters to represent it.

Field 4 shall be filled in with an identifier of the procedure as defined in the table below.

Field 5 shall be filled with a value that is a check digit for the whole MRN. This field allows for detection of an error when capturing the whole MRN.

Codes to be used in field 4 Procedure identifier:

Code	Procedure	Corresponding columns in the table of Title I, Chapter 2 to Delegated Regulation (EU) 2015/2446
A	Export only	B1, B2, B3 or C1
B	Export and exit summary declaration	Combinations of A1 or A2, with B1, B2, B3 or C1
C	Exit summary declaration only	A1 or A2
D	Re-export notification	A3
E	Dispatch of goods in relation with special fiscal territories	B4
J	Transit declaration only	D1, D2 or D3
K	Transit declaration and exit summary declaration	Combinations of D1, D2 or D3 with A1 or A2
L	Transit declaration and entry summary declaration	Combinations of D1, D2 or D3 with F1a, F2a, F3a, F4a or F5
M	Proof of the customs status of Union goods/ Customs goods manifest	E1, E2
R	Import declaration only	H1, H2, H3, H4, H6, H7 (*) or I1
S	Import declaration and entry summary declaration	Combinations of H1, H2, H3, H4, H6, H7 (*) or I1 with F1a, F2a, F3a, F4a or F5
T	Entry summary declaration only	F1a, F1b, F1c, F1d, F2a, F2b, F2c, F2d, F3a, F3b, F4a, F4b, F4c or F5
V	Introduction of goods in relation with special fiscal territories	H5

(*) H7 as defined in Annex B Title I, Chapter 3 of Commission Delegated Regulation (EU) 2015/2446. Shall be limited to situations where the import declaration is referred to as previous document in a subsequent declaration.

3. The third component (n..5)

The item number of the goods concerned as provided in D.E. 1/6. Goods item number on the summary declaration or previous document.

Examples:

- The declaration item concerned was the 5th item on the T1 transit document (previous document) to which the office of destination has assigned the number '238 544'. The code will therefore be '821-238544-5'. ('821' for the transit procedure, '238544' for the document's registration number (or the MRN for the NCTS operations) and '5' for the item number).
- Goods were declared through a simplified declaration. The MRN '16DE9876AB889012R1' has been allocated. In the supplementary declaration, the code will therefore be 'SDE-16DE9876AB889012R1'. ('SDE' for the simplified declaration, '16DE9876AB889012R1' for the MRN of the document).

If the above document is drawn up using the paper-based customs declaration (SAD), the abbreviation will comprise the codes specified for the first subdivision of D.E. 1/1 Declaration type (IM, CO and EU).

Where, in the case of paper-based transit declarations, more than one reference has to be entered, and the Member States provide that a coded information shall be used, code 00200 as defined in D.E. 2/2 Additional information shall be applicable.

2/2. Additional information

A five-digit code is used to encode additional information of a customs nature. This code follows the additional information unless the Union law provides for the code to be used in place of the text.

Example: Where the declarant and the consignor are the same person, code 00300 shall be entered.

The Union law provides for certain additional information to be entered in data elements other than D.E. 2/2 Additional information. However, such additional information should be coded according to the same rules as the information to be specifically entered in D.E. 2/2 Additional information.

Additional information - code XXXXX

General category — Code 0xxxx

Legal basis	Subject	Additional information	Code
Article 163 of Delegated Regulation (EU) 2015/2446	Application for authorisation for the use of a special procedure other than transit based on the customs declaration	'Simplified authorisation'	00100
Title II of Annex D to Delegated Regulation (EU) 2015/2446	Several occurrences of documents or parties.	'Various'	00200
Title II of Annex D to Delegated Regulation (EU) 2015/2446	Identity between declarant and consignor	'Consignor'	00300
Title II of Annex D to Delegated Regulation (EU) 2015/2446	Identity between declarant and exporter	'Exporter'	00400
Title II of Annex D to Delegated Regulation (EU) 2015/2446	Identity between declarant and importer	'Importer'	00500
Article 176(1)(c) and Article 241(1) first subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing	'IP' and the relevant authorisation number or INF number'	00700
Article 241(1) second subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing (specific commercial policy measures)	'IP CPM'	00800
Article 238 of Delegated Regulation (EU) 2015/2446	Discharge of temporary admission	'TA' and the relevant authorisation number	00900

On import: Code 1xxxx

Legal basis	Subject	Additional information	Code
Title II of Annex D to Delegated Regulation (EU) 2015/2446	Situations where negotiable bills of lading that are 'to order blank endorsed' are concerned, in the case of entry summary declarations, where the consignee details are unknown.	'Consignee unknown'	10 600

Other: Code 4xxxx

Legal basis	Subject	Additional information	Code
Article 123 of Delegated Regulation (EU) 2015/2446	Request for a longer period of validity of the proof of the customs status of Union goods	'Longer period of validity of the proof of the customs status of Union goods'	40 100

2/3. Documents produced, certificates and authorisations, additional references

- (a) Union or international documents, certificates and authorisations produced in support of the declaration, and additional references must be entered in the form of a code defined in Title I, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations, and of additional references and their respective codes can be found in the TARIC database.
- (b) National documents, certificates and authorisations produced in support of the declaration, and additional references must be entered in the form of a code as defined in Title I (Ex: 2123, 34d5), possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that Member State's own nomenclature.

2/7. Identification of warehouse

The code to be entered has the following two-part structure:

— The character identifying the type of warehouse:

- R Public customs warehouse type I
- S Public customs warehouse type II
- T Public customs warehouse type III
- U Private customs warehouse
- V Storage facilities for the temporary storage of goods
- Y Non-customs warehouse
- Z Free zone

— The identification number allocated by the Member State when issuing the authorisation in cases where such an authorisation is issued

3/1. Exporter

In the case of groupage consignments, where paper-based customs declarations are used, and the Member States provide for the use of coded information, code 00200 as defined in D.E. 2/2 Additional information shall be applicable.

3/2. Exporter identification n°

The EORI number is structured as follows:

Field	Content	Format
1	Identifier of the Member State (country code)	a2
2	Unique identifier in a Member State	an..15

Country code: The country code as defined in Title I regarding the country code of D.E. 3/1 Exporter shall be used.

The structure of a third country unique identification number which has been made available to the Union is as follows:

Field	Content	Format
1	Country code	a2
2	Unique identification number in a third country	an..15

3/21. Representative status code

Insert one of the following codes (n1) before the full name and address to designate the status of the representative:

- 2 Representative (direct representation within the meaning of Article 18(1) of the Code)
- 3 Representative (indirect representation within the meaning of Article 18(1) of the Code).

Where this data element is printed on a paper document, it will be in square brackets (Ex: [2] or [3])

3/37. Additional supply chain actor(s) identification n°

This data element consists of two components:

1. Role code

The following parties can be declared:

Role Code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components
FW	Freight Forwarder	Party undertaking forwarding of goods
MF	Manufacturer	Party which manufactures goods
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse

2. *Identification n° of the party*

The structure of that number corresponds to the structure as specified for D.E. 3/2 Exporter identification n°.

3/40. **Additional fiscal references identification n°**

This data element consists of two components:

1. *Role code*

The following parties can be declared:

Role Code	Party	Description
FR1	Importer	Person or persons designated or recognised as liable for the payment of value added tax by the Member State of importation in accordance with Article 201 of Directive 2006/112/EC
FR2	Customer	Person liable for the payment of Value Added Tax on the intra-Union acquisition of goods in accordance with Article 200 of Directive 2006/112/EC
FR3	Tax representative	Tax representative liable for the payment of value added tax in the Member State of importation appointed by the importer
FR4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment in accordance with Article 211 of Directive 2006/112/EC
FR5	Vendor (IOSS)	Taxable person making use of the special scheme for distance sales of goods imported from third countries or third territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC and holder of the VAT identification number referred to in Article 369q therein
FR7	Taxable person or of the person liable for payment of VAT	VAT identification number of the taxable person or of the person liable for payment of VAT where the payment of VAT is postponed in accordance with Article 211 second subparagraph of Directive 2006/112/EC.

2. *The value added tax identification number is structured as follows:*

Field	Content	Format
1	Identifier of the Member State of issue (ISO code 3166 – alpha 2; Greece may use EL)	a2
2	Individual number attributed by Member States for the identification of taxable persons referred to in Article 214 of Directive 2006/112/EC	an..15

4/1. Delivery terms

The codes and statements to be entered, as appropriate, in the first two subdivisions are as follows:

First subdivision	Meaning	Second subdivision
Incoterms code	Incoterms — ICC/ECE	Place to be specified
<i>Codes applicable for all modes of transport</i>		
EXW (Incoterms 2010 or Incoterms 2020)	Ex works	Named place of delivery
FCA (Incoterms 2010 or Incoterms 2020)	Free carrier	Named place of delivery
CPT (Incoterms 2010 or Incoterms 2020)	Carriage paid to	Named place of destination
CIP (Incoterms 2010 or Incoterms 2020)	Carriage and insurance paid to	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination
DPU (Incoterms 2020)	Delivered at place unloaded	Named place of destination
DAP (Incoterms 2010 or Incoterms 2020)	Delivered at place	Named place of destination
DDP (Incoterms 2010 or Incoterms 2020)	Delivered duty paid	Named place of destination
<i>Codes applicable for sea and inland waterway transport</i>		
FAS (Incoterms 2010 or Incoterms 2020)	Free along ship	Named port of shipment
FOB (Incoterms 2010 or Incoterms 2020)	Free on board	Named port of shipment
CFR (Incoterms 2010 or Incoterms 2020)	Cost and freight	Named port of destination
CIF (Incoterms 2010 or Incoterms 2020)	Cost, insurance and freight	Named port of destination
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract

4/3. Calculation of taxes — Tax type

The codes applicable are given below:

A00	Import duty
A30	Definitive antidumping duties

A35	Provisional antidumping duties
A40	Definitive countervailing duties
A45	Provisional countervailing duties
B00	VAT
C00	Export duty
E00	Duties collected on behalf of other countries

4/8. Calculation of taxes — Method of payment

The following codes may be used by the Member States:

- A Payment in cash
- B Payment by credit card
- C Payment by cheque
- D Other (e. g. direct debit to agent's cash account)
- E Deferred or postponed payment
- G Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)
- H Electronic credit transfer
- J Payment through post office administration (postal consignments) or other public sector or government department
- K Excise credit or rebate
- P From agent's cash account
- R Guarantee of the amount payable
- S Individual guarantee account
- T From agent's guarantee account
- U From agent's guarantee — standing authority
- V From agent's guarantee — individual authority
- O Guarantee lodged with Intervention Agency.

4/9. Additions and deductions

Additions (As defined under Articles 70 and 71 of the Code):

- AB Commissions and brokerage, except buying commissions
- AD Containers and packing
- AE Materials, components, parts and similar items incorporated in the imported goods

- AF Tools, dies, moulds and similar items used in the production of the imported goods
- AG Materials consumed in the production of the imported goods
- AH Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the European Union and necessary for the production of the imported goods
- AI Royalties and license fees
- AJ Proceeds of any subsequent resale, disposal or use accruing to the seller
- AK Transport costs, loading and handling charges and insurance costs up to the place of introduction in the European Union
- AL Indirect payments and other payments (Article 70 of the code)
- AN Additions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446

Deductions (As defined under Articles 72 of the Code):

- BA Costs of transport after arrival at the place of introduction
- BB Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation
- BC Import duties or other charges payable in the Union for reason of the import or sale of goods
- BD Interest charges
- BE Charges for the right to reproduce the imported goods in the European Union
- BF Buying commissions
- BG Deductions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446

4/13. Valuation indicators

The code comprises four digits, each of which being either a "0" or a "1".

Each "1" or "0" digit reflects whether or not a valuation indicator is relevant to the valuation of the goods concerned.

- 1st digit: Party relationship, whether there is price influence or not
- 2nd digit: Restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code
- 3rd digit: Sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code.
- 4th digit: The sale is subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller

Example: Goods subject to party relationship, but not to any of the other situations defined under 2nd, 3rd and 4th digits would entail the use of code combination "1000."

4/16. Valuation method

The provisions used to determine the customs value of imported goods are to be coded as follows:

Code	Relevant Article of the Code	Method
1	70	Transaction value of the imported goods
2	74(2)a)	Transaction value of identical goods
3	74(2)b)	Transaction value of similar goods
4	74(2)c)	Deductive value method
5	74(2)d)	Computed value method
6	74(3)	Value based on the data available ('fall-back'method

4/17. Preference

This information includes three-digit codes comprising a single-digit component from 1) and a two-digit component from 2).

The relevant codes are given below:

(1) First digit of the code

- 1 Tariff arrangement erga omnes
- 2 Generalised System of Preferences (GSP)
- 3 Tariff preferences other than those mentioned under code 2
- 4 Customs duties under the provisions of customs union agreements concluded by the European Union

(2) Next two digits of the code

- 00 None of the following
- 10 Tariff suspension
- 18 Tariff suspension with certificate confirming the special nature of the product
- 19 Temporary suspension for products imported with an authorised release certificate EASA Form 1 or an equivalent certificate
- 20 Tariff quota (*)
- 25 Tariff quota with certificate confirming the special nature of the product (*)
- 28 Tariff quota following outward processing (*)
- 50 Certificate confirming the special nature of the product

5/23. Location of goods

Use the ISO alpha 2 country codes used in field 1 of D.E. 3/1 Exporter.

(*) Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other preference

For the type of location, use the codes specified below:

- A Designated location
- B Authorised place
- C Approved place
- D Other

For the identification of the location use one of the identifiers below:

Qualifier	Identifier	Description
T	Postal code	Use the postal code with or without house number for the location concerned.
U	UN/LOCODE	UN/LOCODE as referred to in introductory note 13 number 4.
V	Customs office identifier	Use the codes specified under D.E. 1701000000 Customs office of exit
W	GNSS coordinates	Decimal degrees with negative numbers for South and West. Examples: 44.424896°/8.774792° or 50.838068°/ 4.381508°
X	EORI number	Use the identification number as specified in the description for D.E. 3/2 Exporter identification n°. In case the economic operator has more than one premises, the EORI number shall be completed by an identifier unique for the location concerned.
Y	Authorisation number	Enter the authorisation number of the location concerned, i.e. of the warehouse where the goods can be examined. In case the authorisation concerns more than one premises, the authorisation number shall be completed by an identifier unique for the location concerned.
Z	Address	Enter the address of the location concerned.

In case code 'X' (EORI number) or 'Y'(authorisation number) is used for the identification of the location, and there are several locations associated with the EORI number or the authorisation number concerned, an additional identifier can be used to enable the unambiguous identification of the location.

7/2. Container

The relevant codes are given below:

- 0 Goods not transported in containers
- 1 Goods transported in containers

7/4. Mode of transport at the border

The codes applicable are given below:

Code	Description
1	Maritime transport
2	Rail transport

Code	Description
3	Road transport
4	Air transport
5	Mail (Active mode of transport unknown)
7	Fixed transport installations
8	Inland waterway transport
9	Mode unknown (i.e. own propulsion)

8/2. Guarantee type

Guarantee codes

The codes applicable are given below:

Code	Description
0	For guarantee waiver (Article 95(2) of the Code)
1	For comprehensive guarantee (Article 89(5) of the Code)
2	For individual guarantee in the form of an undertaking by a guarantor (Article 92(1)(b) of the Code)
3	For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 92(1)(a) of the Code)
4	For individual guarantee in the form of vouchers (Article 92(1)(b) of the Code and Article 160)
5	For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council (*) (Article 89(9) of the Code)
I	For individual guarantee in another form which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid (Article 92(1)(c) of the Code)
8	For guarantee not required for certain public bodies (Article 89(7) of the Code)
B	For guarantee furnished for goods dispatched under TIR procedure
C	For guarantee not required for goods carried by fixed transport installations (Article 89(8)(b) of the Code)
D	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(a) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
E	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(b) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
F	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(c) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)

G	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(d) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
H	For guarantee not required for goods placed under the Union transit procedure in accordance with Article 89(8)(d) of the Code

(*) Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009, p. 23).

TITLE III

*Linguistic references and their codes***Table of linguistic references and their codes**

Linguistic references	Codes
<ul style="list-style-type: none"> — BG Ограничена валидност — CS Omezená platnost — DA Begrænset gyldighed — DE Beschränkte Geltung — EE Piiratud kehtivus — EL Περιορισμένη ισχύς — ES Validez limitada — FR Validité limitée — HR Ograničena valjanost — IT Validità limitata — LV Ierobežots derīgums — LT Galiojimas apribotas — HU Korlátozott érvényű — MT Validità limitata — NL Beperkte geldigheid — PL Ograniczona ważność — PT Validade limitada — RO Validitate limitată — SL Omejena veljavnost — SK Obmedzená platnosť — FI Voimassa rajoitetusti — SV Begränsad giltighet — EN Limited validity 	Limited validity — 99200
<ul style="list-style-type: none"> — BG Освободено — CS Osvobození — DA Fritaget — DE Befreiung — EE Loobutud — EL Απαλλαγή — ES Dispensa — FR Dispense — HR Oslobođeno — IT Dispensa — LV Derīgs bez zīmoga — LT Leista neplombuoti — HU Mentesség — MT Tnehhija — NL Vrijstelling — PL Zwolnienie — PT Dispensa — RO Dispensă — SL Opustitev — SK Úpustenie — FI Vapautettu — SV Befrielse — EN Waiver 	Waiver — 99201

Linguistic references	Codes
<ul style="list-style-type: none"> — BG Алтернативно доказателство — CS Alternativní důkaz — DA Alternativt bevis — DE Alternativnachweis — EE Alternatiivsed tõendid — EL Εναλλακτική απόδειξη — ES Prueba alternativa — FR Preuve alternative — HR Alternativni dokaz — IT Prova alternativa — LV Alternatīvs pierādījums — LT Alternatyvusis įrodymas — HU Alternatív igazolás — MT Prova alternattiva — NL Alternatief bewijs — PL Alternatywny dowód — PT Prova alternativa — RO Probă alternativă — SL Alternativno dokazilo — SK Alternatívny dôkaz — FI Vaihtoehtoinen todiste — SV Alternativt bevis — EN Alternative proof 	<p>Alternative proof — 99202</p>
<ul style="list-style-type: none"> — BG Различия: митническо учреждение, където са представени стоките (наименование и държава) — CS Nesrovnalosti: úřad, kterému bylo zboží předloženo (název a země) — DA Forskelle: det sted, hvor varerne blev frembudt..... (navn og land) — DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte (Name und Land) — EE Erinevused: asutus, kuhu kaup esitati (nimi ja riik) — EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα) — ES Diferencias: mercancías presentadas en la oficina..... (nombre y país) — FR Différences: marchandises présentées au bureau..... (nom et pays) (nom et pays) — HR Razlike: carinarnica kojoj je roba podnesena ... (naziv i zemlja) — IT Differenze: ufficio al quale sono state presentate le merci (nome e paese) — LV Atšķirības: muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts) — LT Skirtumai: įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė) — HU Eltérések: hivatal, ahol az áruk bemutatása megtörtént ... (név és ország) — MT Differenzi: ufficċju fejn l-oġġetti kienu pprezentati (isem u pajjiż) — NL Verschillen: kantoor waar de goederen zijn aangebracht (naam en land) 	<p>Differences: office where goods were presented (name and country) — 99 203</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — PL Niezgodności: urząd, w którym przedstawiono towar (nazwa i kraj) — PT Diferenças: mercadorias apresentadas na estância (nome e país) — RO Diferențe: mărfuri prezentate la biroul vamal (nume și țara) — SL Razlike: urad, pri katerem je bilo blago predloženo (naziv in država) — SK Rozdiely: úrad, ktorému bol tovar predložený (názov a krajina). — FI Muutos: toimipaikka, jossa tavarat esitetty (nimi ja maa) — SV Avvikelse: tullkontor där varorna anmäldes (namn och land) — EN Differences: office where goods were presented (name and country) 	
<ul style="list-style-type: none"> — BG Извеждането от подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ..., — CS Výstup ze podléhá omezením nebo dávkám podle nařízení /směrnice/ rozhodnutí č ... — DA Udpassage fra undergivet restriktioner eller afgifter i henhold til forordning/direktiv/ afgørelse nr. ... — DE Ausgang aus- gemäß Verordnung/Richtlinie/ Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen. — EE ... territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr... — EL Η έξοδος από υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ... — ES Salida de sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/ Decisión no ... — FR Sortie de..... soumise à des restrictions ou à des impositions par le Règlement ou la directive/ décision no ... — HR Izlaz iz ... podliježe ograničenjima ili pristojbama na temelju Uredbe/ Direktive/Odluke br. ... — IT Uscita dallasoggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/ decisione n. ... — LV Izvešana no piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. ..., — LT Išvežimui iš taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/ Direktyva/Sprendimu Nr...., — HU A kilépés területéről a ... rendelet/irányelv /határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik — MT Hruġ mill- suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/ Direttiva/ Decizjoni Nru ... 	<p>Exit from subject to restrictions or charges under Regulation/Directive/Decision No ... — 99 204</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — NL Bij uitgang uit dezijn de beperkingen of heffingen van Verordening/ Richtlijn/Besluit nr. ... van toepassing. — PL Wprowadzenie z podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ... — PT Saída da sujeita a restrições ou a imposições pelo(a) Regulamento/ Directiva/Decisão n.o... — RO Ieşire dinsupusă restricțiilor sau impozitelor prin Regulamentul/ Directiva/Decizia nr ... — SL Iznos iz zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. ... — SK Výstup zpodlieha obmedzeniam alebo platbám podľa nariadenia/ smernice/rozhodnutia č — FI vientiin sovelletaan asetuksen/direktiivin/ päätöksen N:o ... mukaisia rajoituksia tai maksuja — SV Utförelse från underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ... — EN Exit from subject to restrictions or charges under Regulation /Directive/Decision No ... 	
<ul style="list-style-type: none"> — BG Одобен изпращач — CS Schválený odesílatel — DA Godkendt afsender — DE Zugelassener Versender — EE Volitatud kaubasaatja — EL Εγκριμένος αποστολέας — ES Expedidor autorizado — FR Expéditeur agréé — HR Ovlašteni pošiljatelj — IT Speditore autorizzato — LV Atzītais nosūtītājs — LT Įgaliotasis siuntėjas — HU Engedélyezett feladó — MT Awtorizzat li jibghat — NL Toegelaten afzender — PL Upoważniony nadawca — PT Expedidor autorizado — RO Expeditor agreeat — SL Pooblaščen pošiljatelj — SK Schválený odosielateľ — FI Valtuutettu lähettäjä — SV Godkänd avsändare — EN Authorised consignor 	<p>Authorised consignor — 99206</p>
<ul style="list-style-type: none"> — BG Освободен от подпис — CS Podpis se nevyžaduje — DA Fritaget for underskrift — DE Freistellung von der Unterschriftsleistung — EE Allkirjanõudest loobutud — EL Δεν απαιτείται υπογραφή — ES Dispensa de firma — FR Dispense de signature — HR Oslobođeno potpisa 	<p>Signature waived — 99207</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — IT Dispensa dalla firma — LV Derīgs bez paraksta — LT Leista nepasirašyti — HU Aláírás alól mentesítve — MT Firma mhux meħtieġa — NL Van ondertekening vrijgesteld — PL Zwolniony ze składania podpisu — PT Dispensada a assinatura — RO Dispensă de semnătură — SL Opustitev podpisa — SK Upustenie od podpisu — FI Vapautettu allekirjoituksesta — SV Befrielse från underskrift — EN Signature waived 	
<ul style="list-style-type: none"> — BG ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ — CS ZÁKAZ SOUBORNÉ JISTOTY — DA FORBUD MOD SAMLET SIKKERHEDSSTILLELSE — DE GESAMTBÜRGSCHAFT UNTERSAGT — EE ÜLDTAGATISE KASUTAMINE KEELATUD — EL ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ — ES GARANTÍA GLOBAL PROHIBIDA — FR GARANTIE GLOBALE INTERDITE — HR ZABRANJENO ZAJEDNIČKO JAMSTVO — IT GARANZIA GLOBALE VIETATA — LV VISPĀRĒJS GALVOJUMS AIZLIEGTS — LT NAUDOTI BENDRAJĄ GARANTIJĄ UŽDRAUSTA — HU ÖSSZEZESSÉG TILOS — MT MHUX PERMESSA GARANZIJA KOMPRESIVA — NL DOORLOPENDE ZEKERHEID VERBODEN — PL ZAKAZ KORZYSTANIA Z ZABEZPIECZENIA GENERALNEGO — PT GARANTIA GLOBAL PROIBIDA — RO GARANȚIA GLOBALĂ INTERZISĂ — SL PREPOVEDANO SKUPNO ZAVAROVANJE — SK ZÁKAZ CELKOVEJ ZÁRUKY — FI YLEISVAKUUDEN KÄYTTÖ KIELLETTY — SV SAMLAD SÄKERHET FÖRBJUDEN — EN COMPREHENSIVE GUARANTEE PROHIBITED 	<p>COMPREHENSIVE GUARANTEE PROHIBITED — 99208</p>
<ul style="list-style-type: none"> — BG ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ — CS NEOMEZENÉ POUŽITÍ — DA UBEGRÆNSET ANVENDELSE — DE UNBESCHRÄNKTE VERWENDUNG — EE PIIRAMATU KASUTAMINE — EL ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ — ES UTILIZACIÓN NO LIMITADA — FR UTILISATION NON LIMITÉE — HR NEOGRANIČENA UPORABA — IT UTILIZZAZIONE NON LIMITATA — LV NEIEROBEŽOTS IZMANTOJUMS — LT NEAPRIBOTAS NAUDOJIMAS — HU KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT — MT UŻU MHUX RISTRETT — NL GEBRUIK ONBEPERKT — PL NIEOGRANICZONE KORZYSTANIE 	<p>UNRESTRICTED USE — 99209</p>

Linguistic references	Codes
<ul style="list-style-type: none"> — PT UTILIZAÇÃO ILIMITADA — RO UTILIZARE NELIMITATĂ — SL NEOMEJENA UPORABA — SK NEOBMEDZENÉ POUŽITIE — FI KÄYTTÖÄ EI RAJOITETTU — SV OBEGRÄNSAD ANVÄNDNING — EN UNRESTRICTED USE 	
<ul style="list-style-type: none"> — BG Разни — CS Různí — DA Diverse — DE Verschiedene — EE Erinevad — EL Διάφορα — ES Varios — FR Divers — HR Razni — IT Vari — LV Dažādi — LT Įvairūs — HU Többféle — MT Diversi — NL Diverse — PL Różne — PT Diversos — RO Diversi — SL Razno — SK Rôzne — FI Useita — SV Flera — EN Various 	Various — 99211
<ul style="list-style-type: none"> — BG Насипно — CS Volně loženo — DA Bulk — DE Lose — EE Pakendamata — EL Χύμα — ES A granel — FR Vrac — HR Rasuto — IT Alla rinfusa — LV Berams(lejams) — LT Nesupakuota — HU Ömllesztett — MT Bil-kwantità — NL Los gestort — PL Luzem — PT A granel — RO Vrac — SL Razsuto — SK Voľne ložené — FI Irtotavaraa — SV Bulk — EN Bulk 	Bulk — 99212

Linguistic references	Codes
— BG Изпращач — CS Odesílatel — DA Afsender — DE Versender — EE Saatja — EL Αποστολέας — ES Expedidor — FR Expéditeur — HR Pošiljatelj — IT Speditore — LV Nosūtītājs — LT Siuntėjas — HU Feladó — MT Min jikkonsenja — NL Afzender — PL Nadawca — PT Expedidor — RO Expeditor — SL Pošiljatelj — SK Odosielateľ — FI Lähetäjä — SV Avsändare — EN Consignor	Consignor — 99213

ANNEX III

'ANNEX 21-03

List of surveillance data elements referred to in Article 55(1)

D.E. No. (1)	Data element/class name (2)	Data sub-element/sub-class name	Data sub-element name
11 01 000 000	Declaration type		
11 02 000 000	Additional declaration type		
11 03 000 000	Goods item number		
11 09 001 000	<i>Procedure</i>	Requested procedure	
11 09 002 000	<i>Procedure</i>	Previous procedure	
11 10 000 000	Additional procedure		
12 03 001 000	<i>Supporting document</i>	Reference number	
12 03 002 000	<i>Supporting document</i>	Type	
12 03 010 000	<i>Supporting document</i>	Issuing Authority name	
12 04 001 000	<i>Additional reference</i>	Reference number	
12 04 002 000	<i>Additional reference</i>	Type	
12 05 001 000	<i>Transport document</i>	Reference number	
12 05 002 000	<i>Transport document</i>	Type	
12 12 001 000	<i>Authorisation</i>	Reference number	
12 12 002 000	<i>Authorisation</i>	Type	
12 12 080 000	<i>Authorisation</i>	Holder of the authorisation	
13 01 017 000	<i>Exporter</i>	Identification number	
13 01 018 020	<i>Exporter</i>		Country
13 03 017 000	<i>Consignee</i>	Identification number	
13 04 017 000	<i>Importer</i>	Identification number	
13 04 018 020	<i>Importer</i>		Country
13 05 017 000	<i>Declarant</i>	Identification number	
13 16 031 000	<i>Additional fiscal references</i>	Role	
13 16 034 000	<i>Additional fiscal references</i>	VAT identification number	

D.E. No. (1)	Data element/class name (2)	Data sub-element/sub-class name	Data sub-element name
14 03 039 000	<i>Duties and taxes</i>	Tax type	
14 03 038 000	<i>Duties and taxes</i>	Method of payment	
14 03 042 000	<i>Duties and taxes</i>	Payable tax amount	
14 03 040 000	<i>Duties and taxes</i>	Tax base	
14 03 040 041	<i>Duties and taxes</i>		Tax rate
14 03 040 005	<i>Duties and taxes</i>		Measurement unit and qualifier
14 03 040 006	<i>Duties and taxes</i>		Quantity
14 03 040 014	<i>Duties and taxes</i>		Amount
14 10 000 000	Valuation method		
14 11 000 000	Preference		
16 03 000 000	Country of destination		
16 06 000 000	Country of dispatch		
16 08 000 000	Country of origin		
16 09 000 000	Country of preferential origin		
18 01 000 000	Net mass		
18 02 000 000	Supplementary units		
18 04 000 000	Gross mass		
18 05 000 000	Description of goods		
18 06 004 000	<i>Packaging</i>	Number of packages	
18 09 056 000	<i>Commodity code</i>	Harmonized System sub-heading code	
18 09 057 000	<i>Commodity code</i>	Combined nomenclature code	
18 09 058 000	<i>Commodity code</i>	TARIC code	
18 09 059 000	<i>Commodity code</i>	TARIC additional code	
18 09 060 000	<i>Commodity code</i>	National additional code	
19 01 000 000	Container indicator		

D.E. No. ⁽¹⁾	Data element/class name ⁽²⁾	Data sub-element/sub-class name	Data sub-element name
19 03 000 000	Mode of transport at the border		
19 04 000 000	Inland mode of transport		
19 07 063 000	<i>Transport equipment</i>	Container identification number	
99 01 000 000	Quota order number		
99 06 000 000	Statistical value		
--	Date of acceptance of the declaration ⁽³⁾		
--	Declaration number (unique reference) ⁽⁴⁾		
--	Issuer ⁽⁵⁾		

⁽¹⁾ Formats and cardinalities of the data requirements from the column "D.E. No" are the same as those indicated in Annex B.

⁽²⁾ For the data class which are printed in italics only the indicated attributes are subject to surveillance.

⁽³⁾ The format of this information should be "yyymmdd". The cardinality of this information should be "1x" at declaration level.

⁽⁴⁾ The format of this information should be provided in compliance with the format of the MRN as defined in data sub-element number 12 01 001 000. The cardinality of this information should be "1x" at declaration level.

⁽⁵⁾ The format of this information should be provided in compliance with the format of data element number 16 03 000 000. The GEONOM code, as referred to in introductory note 13 number 3 of Annex B, should be used. The cardinality of this element should be "1x" at declaration level.'