

COMMISSION DELEGATED REGULATION (EU) 2023/1128**of 24 March 2023****amending Delegated Regulation (EU) 2015/2446 to provide for simplified customs formalities for trusted traders and for sending parcels into Northern Ireland from another part of the United Kingdom**

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 7(a), 131(a), 160 and 183 thereof,

Whereas:

- (1) The Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') was concluded on behalf of the Union by Council Decision (EU) 2020/135 ⁽²⁾ and entered into force on 1 February 2020. The transition period referred to in Article 126 of the Withdrawal Agreement, during which Union law continued to apply to and in the United Kingdom in accordance with Article 127 of the Withdrawal Agreement (the 'transition period'), ended on 31 December 2020.
- (2) The Protocol on Ireland/Northern Ireland (the 'Protocol') forms an integral part of the Withdrawal Agreement.
- (3) According to Article 6(3) of the Withdrawal Agreement and Article 5(3) and (4) of the Protocol the customs legislation as defined in point (2) of Article 5 of Regulation (EU) No 952/2013 and the Union acts supplementing or implementing it applies to and in the United Kingdom in respect of Northern Ireland after the end of the transition period.
- (4) As a consequence, in accordance with Commission Delegated Regulation (EU) 2015/2446 ⁽³⁾, goods brought to Northern Ireland from another part of the United Kingdom have to be covered by a customs declaration with the dataset set out for goods released for free circulation in column H1 of Annex B to this Regulation, which includes more than 80 data elements.
- (5) In order to take account of the specific circumstances in Northern Ireland, customs formalities should be facilitated for the economic operators ('trusted traders') authorised under Articles 9 to 11 of Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ⁽⁴⁾ ('Decision No 1/2023') to bring into Northern Ireland from another part of the United Kingdom by direct transport goods that are considered to be not at risk of subsequently being moved into the Union by themselves or forming part of another good within the meaning of Article 5(1) and (2) of the Protocol ('goods not at risk'). To that end, a super-reduced dataset (H8) should be drawn up for release for free circulation of such goods.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Decision (EU) 2020/135 of 30 January 2020 on the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 1).

⁽³⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

⁽⁴⁾ Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023 laying down arrangements relating to the Windsor Framework [2023/819] (OJ L 102, 17.4.2023, p. 61).

- (6) It is necessary to establish the conditions for trusted traders to be able to benefit from the customs simplification consisting in the entry into the declarant's records when bringing goods not at risk into Northern Ireland from another part of the United Kingdom by direct transport even where the trusted traders do not fulfil all the criteria laid down in Article 39 of Regulation (EU) No 952/2013.
- (7) In order to facilitate the movement of goods not at risk that are of a non-commercial nature sent in parcels by direct transport by a private individual from another part of the United Kingdom to a private individual residing in Northern Ireland, or of goods not at risk that are sent in parcels by direct transport through a carrier registered in accordance with Articles 12 and 13 of Decision No 1/2023 ('authorised carrier') by an economic operator established in the United Kingdom to a private individual residing in Northern Ireland, it is appropriate to waive certain customs formalities for these goods.
- (8) In order to also facilitate the movement of goods sent in parcels that are returned in accordance with Article 203 of the Code to an economic operator established in Northern Ireland by a private individual from another part of the United Kingdom through an authorised carrier, it is appropriate to waive certain customs formalities for these goods as they are returned unchanged to Northern Ireland.
- (9) Delegated Regulation (EU) 2015/2446 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in Article 1, the following points (55) and (56) are added:

'(55) "trusted trader" means an economic operator that is authorised in accordance with Articles 9 to 11 of Decision No 1/2023 (*) of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (**) ("Decision No 1/2023");

(56) "authorised carrier" means an economic operator moving parcels, including the United Kingdom designated postal operator, authorised in accordance with Article 12 of Decision No 1/2023 to bring goods in parcels into Northern Ireland from another part of the United Kingdom by direct transport.

(*) Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023 laying down arrangements relating to the Windsor Framework [2023/819] (OJ L 102, 17.4.2023, p. 61).

(**) OJ L 29, 31.1.2020, p. 7.;

- (2) in Article 104(1), the following points (r), (s) and (t) are added:

'(r) goods of a non-commercial nature, other than "category 1 goods" as defined in Annex IV to Decision No 1/2023, sent in a parcel as defined in Article 7(3)(a) of that Decision to Northern Ireland from another part of the United Kingdom by direct transport by a private individual to another private individual residing in Northern Ireland.

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends;

- (s) goods other than “category 1 goods” as defined in Annex IV to Decision No 1/2023, sent, exclusively for personal use, in a parcel as defined in Article 7(3) of that Decision to Northern Ireland from another part of the United Kingdom by direct transport by an economic operator established in the United Kingdom through an authorised carrier to a private individual residing in Northern Ireland.

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends;

- (t) goods other than “category 1 goods” as defined in Annex IV to Decision No 1/2023, previously sent by an economic operator established in the United Kingdom from Northern Ireland to a private individual residing in another part of the United Kingdom which are returned by that individual to that economic operator or to another address in Northern Ireland indicated by that economic operator, where the goods are returned goods in accordance with Article 203 of the Code and the goods are sent in a parcel as defined in Article 7(3) of that Decision to Northern Ireland by direct transport through an authorised carrier.’;

- (3) in Article 138, the following points (k), (l) and (m) are added:

- ‘(k) goods of a non-commercial nature other than “category 1 goods” as defined in Annex IV to Decision No 1/2023 sent in a parcel as defined in Article 7(3)(a) of that Decision to Northern Ireland from another part of the United Kingdom by direct transport by a private individual to another private individual residing in Northern Ireland;

- (l) goods other than “category 1 goods” as defined in Annex IV to Decision No 1/2023 sent, exclusively for personal use, in a parcel as defined in Article 7(3) of that Decision to Northern Ireland from another part of the United Kingdom by direct transport by an economic operator established in the United Kingdom through an authorised carrier to a private individual residing in Northern Ireland;

- (m) goods other than “category 1 goods” as defined in Annex IV to Decision No 1/2023, previously sent by an economic operator established in the United Kingdom from Northern Ireland to a private individual residing in another part of the United Kingdom which are returned by that individual to that economic operator or to another address in Northern Ireland indicated by that economic operator, where the goods are returned goods in accordance with Article 203 of the Code and the goods are sent in a parcel as defined in Article 7(3) of that Decision to Northern Ireland by direct transport through an authorised carrier.’;

- (4) Paragraph 1 of Article 141 is amended as follows:

- (a) the introductory sentence is replaced by the following:

- ‘1. In respect of goods referred to in Articles 138(a) to (d), (h), (k), (l) and (m), 139 and 140(1), any of the following acts shall be deemed to be a customs or a re-export declaration.’;

- (b) in point (d), the following points (vi), (vii) and (viii) are added:

- ‘(vi) for goods referred to in Article 138(k) of this Regulation provided that the carrier submits to the customs authorities the information laid down in Annex 52-02 at the latest on the day after the delivery of the goods.

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends;

- (vii) for goods referred to in Article 138(l) of this Regulation, provided that the authorised carrier submits to the customs authorities the data at item level laid down in Annex 52-03 prior to the delivery of the goods to the private individual. In cases duly justified by the urgency of the situation, the customs authority of the United Kingdom may allow part of that dataset to be submitted after the delivery of the parcel.

By way of derogation from subparagraph 1, where the parcel referred therein was first brought into a part of the United Kingdom other than Northern Ireland before being sent through an authorised carrier to a private individual residing in Northern Ireland, the authorised carrier shall make available the customs declaration submitted when the goods entered the United Kingdom to the customs authority before the entry of the parcel into Northern Ireland.

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends;

- (viii) for goods referred to in Article 138(m) of this Regulation, provided that the carrier submits to the customs authorities the information laid down in Annex 52-03 prior to the delivery of the goods.

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends.;

- (5) in Article 142, the following point (iii) is added under point (c):

‘(iii) goods referred to in points (k), (l) and (m) of Article 138 of this Regulation;

The application of this point shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends.;

- (6) Article 143b is added as follows:

‘Article 143b

Declaration for release for free circulation of goods considered not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol on Ireland/Northern Ireland (*) (“the Protocol”)

(Article 6(2) of the Code)

A trusted trader may declare goods considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol and to be brought into Northern Ireland from another part of the United Kingdom by direct transport for release for free circulation on the basis of a specific dataset set out in Annex B, including when such goods are sent in parcels to another economic operator.

The application of the first paragraph of this Article shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 cease to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends.

This Article shall not apply to goods referred to as “category 1 goods” as defined in Annex IV to Decision No 1/2023.

(*) Protocol on Ireland/Northern Ireland to the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).;

(7) in Article 150, paragraph 1a is added as follows:

‘1a. By derogation from paragraph 1, an authorisation to lodge a customs declaration for release for free circulation in the form of an entry in the declarant’s records shall be granted where:

- (1) the applicant is a trusted trader; and
- (2) the goods are to be brought into Northern Ireland from another part of the United Kingdom by direct transport and are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol; and
- (3) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties.

The application of this paragraph shall be suspended if and for as long as Articles 7(1)(a)(ii), 7(1)(a)(iii), 7(1)(b)(ii) and Articles 9 to 14 of Decision No 1/2023 ceases to apply.

The Commission shall publish in the *Official Journal of the European Union* a Notice indicating the date from which the application of the provisions referred to in the previous subparagraph is suspended as well as a Notice indicating the date on which such suspension ends.

This paragraph shall not apply to goods referred to as “category 1 goods” as defined in Annex IV to Decision No 1/2023.;

- (8) Annex B is amended as set out in Annex I;
- (9) a new Annex 52-02 as set out in Annex II to this Regulation is inserted;
- (10) a new Annex 52-03 as set out in Annex III to this Regulation is inserted.

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*.

It shall apply as from 30 September 2024, provided that the two declarations referred to in Article 23(5) of Decision No 1/2023 have been made within that Joint Committee:

Should both declarations referred to in the second paragraph have been made earlier than by 30 September 2024 or should any of these declarations not have been made by that date, it shall apply as from the first day of the month following that in which the last of these declarations has been made.

The Commission shall publish a Notice in the *Official Journal of the European Union* indicating the date from which this Regulation applies.

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

Done at Brussels, 24 March 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Annex B to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (a) in Title I, chapter 2, in Section 1, after the row relating to column H7, the following row is inserted:

‘H8	Customs declaration for release for free circulation relating to goods brought by a trusted trader into Northern Ireland from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol.	Articles 5(12), 162 and 201 of the Code’
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- (b) in Title I Chapter 3, Section 11, after the column H7, the following column is inserted:

D.E. No	Data element/class name/Data sub-element/sub-class name	‘H8
11 03 000 000	Goods item number	A
		SI
12 01 000 000	Previous document	A [72]
		GS SI
12 01 001 000	Reference number	A
		GS SI
12 01 002 000	Type	A
		GS SI
12 03 000 000	Supporting document	A
		GS SI
12 03 001 000	Reference number	A
		GS SI
12 03 002 000	Type	A
		GS SI
12 04 000 000	Additional reference	A
		GS SI
12 04 001 000	Reference number	A
		GS SI

12 04 002 000	Type	A
		GS SI
12 05 000 000	Transport document	A
		GS SI
12 05 001 000	Reference number	A
		GS SI
12 05 002 000	Type	A
		GS SI
12 09 000 000	LRN	A
		D
12 12 000 000	Authorisation	A
		D
12 12 002 000	Type	A
		D
12 12 001 000	Reference number	A
		D
12 12 080 000	Holder of the authorisation	A
		D
13 01 000 000	Exporter	A
		GS SI
13 01 016 000	Name	A [6]
		GS SI
13 01 017 000	Identification number	A [66]
		GS SI
13 01 018 000	Address	A [6]
		GS SI
13 01 018 019	Street and number	A
		GS SI

13 01 018 020	Country	A
		GS SI
13 01 018 021	Postcode	A
		GS SI
13 01 018 022	City	A
		GS SI
13 04 000 000	Importer	A
		D
13 04 016 000	Name	A [6]
		D
13 04 017 000	Identification number	A [8]
		D
13 04 018 000	Address	A [6]
		D
13 04 018 019	Street and number	A
		D
13 04 018 020	Country	A
		D
13 04 018 021	Postcode	A
		D
13 04 018 022	City	A
		D
13 05 000 000	Declarant	A
		D
13 05 016 000	Name	A [6]
		D
13 05 017 000	Identification number	A
		D
13 05 018 000	Address	A [6]
		D
13 05 018 019	Street and number	A
		D

13 05 018 020	Country	A
		D
13 05 018 021	Postcode	A
		D
13 05 018 022	City	A
		D
13 05 074 000	Contact person	C
		D
13 05 074 016	Name	A
		D
13 05 074 075	Phone number	A
		D
13 05 074 076	Email address	A
		D
13 06 000 000	Representative	A
		D
13 06 017 000	Identification number	A
		D
13 06 030 000	Status	A
		D
13 06 074 000	Contact person	C
		D
13 06 074 016	Name	A
		D
13 06 074 075	Phone number	A
		D
13 06 074 076	Email address	A
		D
14 08 000 000	Item amount invoiced	A
		SI
16 03 000 000	Country of destination	A
		GS
16 04 000 000	Region of destination	A
		GS
16 08 000 000	Country of origin	A [20]
		SI

16 15 000 000	Location of goods	A [68]
		GS
16 15 045 000	Type of location	A
		GS
16 15 046 000	Qualifier of identification	A
		GS
16 15 036 000	UN/LOCODE	A
		GS
16 15 047 000	Customs office	A
		GS
16 15 047 001	Reference number	A
		GS
16 15 048 000	GNSS	A
		GS
16 15 048 049	Latitude	A
		GS
16 15 048 050	Longitude	A
		GS
16 15 051 000	Economic operator	A
		GS
16 15 051 017	Identification number	A
		GS
16 15 052 000	Authorisation number	A
		GS
16 15 053 000	Additional identifier	A
		GS
16 15 018 000	Address	A
		GS
16 15 018 019	Street and number	A
		GS
16 15 018 021	Postcode	A
		GS

16 15 018 022	City	A
		GS
16 15 018 020	Country	A
		GS
18 02 000 000	Supplementary units	A
		SI
18 04 000 000	Gross mass	A
		GS SI
18 05 000 000	Description of goods	A
		SI
18 06 000 000	Packaging	A
		SI
18 06 004 000	Number of packages	A [57]
		SI
18 09 000 000	Commodity code	A
		SI
18 09 056 000	Harmonized System sub-heading code	A[87]
		SI
18 09 057 000	Combined nomenclature code	A[87] [88]
		SI

- (c) in Chapter 3, Section 12, in column I2 in the row 11 09 000 000 '[86]' is inserted underneath [1];
- (d) in Chapter 3, Section 12, in column I2 in the row 12 01 003 000 '[86]' is inserted underneath A;
- (e) in Chapter 3, Section 12, in column I2 in the row 12 01 004 000 '[86]' is inserted underneath A;
- (f) in Chapter 3, Section 12, in column I2 in the row 12 01 005 000 '[86]' is inserted underneath A;
- (g) in Chapter 3, Section 12, in column I2 in the row 12 01 006 000 '[86]' is inserted underneath A;
- (h) in Chapter 3, Section 12, in column I2 in the row 12 01 007 000 '[86]' is inserted underneath A;
- (i) in Chapter 3, Section 12, in column I2 in the row 18 06 003 000 '[86]' is inserted underneath [25];
- (j) in Chapter 3, Section 12, in column I2 in the row 19 07 000 000 '[86]' is inserted underneath [62];

(k) in Chapter 3, Section 13, the following is inserted after [73]:

[74]	<i>not defined</i>
[75]	<i>not defined</i>
[76]	<i>not defined</i>
[77]	<i>not defined</i>
[78]	<i>not defined</i>
[79]	<i>not defined</i>
[80]	<i>not defined</i>
[81]	<i>not defined</i>
[82]	<i>not defined</i>
[83]	<i>not defined</i>
[84]	<i>not defined</i>
[85]	<i>not defined</i>
[86]	This information shall not be provided where it relates to a customs declaration for release for free circulation relating to goods brought into Northern Ireland from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol (column H8).
[87]	The customs authority of the United Kingdom may waive this requirement where they are satisfied that their computer systems are able to derive this information without ambiguity from other elements of the declaration, such as the trusted trader identification number (column H8).
[88]	This data element shall only be required in relation to goods referred to as 'category 2 goods' in Annex IV to Decision No 1/2023 (column H8).'

- (l) in Title II, in the notes to data element 11 03 000 000 Goods item number, the text 'Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, H1 to H7 and I1:' is replaced by the words 'Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, H1 to H8 and I1:';
- (m) in Title II, in the notes to data class 12 01 000 000 Previous document, the text 'Data requirements table columns A3, B1, C1, C2, D1 to D3, H1 to H6, I1 and I2:' is replaced by the words 'Data requirements table columns A3, B1, C1, C2, D1 to D3, H1 to H6 and H8, I1 and I2:';
- (n) in Title II, in the notes to data sub-class 12 01 001 000 Reference number, the text 'Data requirements table columns H1 to H5, I1 and I2:' is replaced by the words 'Data requirements table columns H1 to H5, H8, I1 and I2:';
- (o) in Title II, in the notes to data sub-class 12 03 001 000 Reference number, the text 'Data requirements table columns B1 to B4, C1, H1 to H7 and I1:' is replaced by the words 'Data requirements table columns B1 to B4, C1, H1 to H8 and I1:';
- (p) in Title II, in the notes to data sub-class 12 05 001 000 Reference number, the text 'Data requirements table columns G2 to G5, H1 to H7, I1 and I2:' is replaced by the words 'Data requirements table columns G2 to G5, H1 to H8, I1 and I2:';
- (q) in Title II, in the notes to data class 13 01 000 000 Exporter, the text 'Data requirements table columns H1, H3, H4 and I1:' is replaced by the words 'Data requirements table columns H1, H3, H4, H8 and I1:';
- (r) in Title II, in the notes to data element 13 01 017 000 Identification number, the text 'Data requirements table columns H1, H3 and H4:' is replaced by the words 'Data requirements table columns H1, H3, H4 and H8:';
- (s) in Title II, in the notes to data element 16 03 000 000 Country of destination, the text 'Data requirements table columns H1, H2 and H5:' is replaced by the words 'Data requirements table columns H1, H2, H5 and H8:';

- (t) in Title II, in the notes to data element 18 04 000 000 Gross mass, the text 'Data requirements table columns B1 to B4, C1, H1 to H6, I1 and I2:' is replaced by the words 'Data requirements table columns B1 to B4, C1, H1 to H6, H8, I1 and I2:' and the text 'Data requirements table columns B1 to B4, C1, D1 to D3, H1 to H7, I1 and I2:' is replaced by the words 'Data requirements table columns B1 to B4, C1, D1 to D3, H1 to H8, I1 and I2:';
 - (u) in Title II, in the notes to data element 18 05 000 000 Description of goods, the text 'Data requirements table columns B1, B2, H1 to H5 and I1:' is replaced by the words 'Data requirements table columns B1, B2, H1 to H5, H8 and I1:';
 - (v) in Title II, in the notes to data element 18 09 000 000 Commodity code, the text 'Data requirements table columns B1 to B4, C1, H1 to H7 and I1:' is replaced by the words 'Data requirements table columns B1 to B4, C1, H1 to H8 and I1:'.
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ANNEX II

'ANNEX 52-02

Information to be provided by the carrier in accordance with Article 141(1)(d)(vi)

- (1) Carrier name
 - (2) Name and address of Consignor in a part of the United Kingdom other than Northern Ireland
 - (3) Name and address of Consignee in Northern Ireland
 - (4) Place of delivery in Northern Ireland if different from the consignee's address
 - (5) Description of the goods in plain language at consignment level
 - (6) Number of packages/pieces in shipment
 - (7) Gross weight
 - (8) Value (where known)
 - (9) Date of delivery'
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ANNEX III

'ANNEX 52-03

Data elements to be provided by the carrier in accordance with the first subparagraph in Article 141(1)(d)(vii) and (viii)

Data element name	Description
(1) Goods item number	Number of the item contained in each parcel covered by the declaration, where there is more than one item of goods
(2) Supporting documents	If applicable, reference to any documents produced in support of the declaration
(3) Transport document	If available, reference number to the transport document
(4) Local reference number	Parcel tracking reference number
(5) Authorisation	Reference to the authorisation issued in accordance with Article 12 of Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community
(6) Exporter	In the context of Article 141(1)(d)(vii), it is the name and address of the economic operator established in the United Kingdom sending the parcel to the private individual residing in Northern Ireland. In the context of Article 141(1)(d)(viii), it is the name and address of the private individual in a part of the United Kingdom other than Northern Ireland returning the parcel to an economic operator in Northern Ireland.
(7) Importer	In the context of Article 141(1)(d)(vii), it is the name and address of the private individual (final consumer) residing in Northern Ireland to whom the parcel is sent. In the context of Article 141(1)(d)(viii), it is the name and address of the economic operator in Northern Ireland to whom the parcel is returned.
(8) Declarant	The person who makes the declaration or on whose behalf the declaration is made
(9) Representative	To be provided where different from the declarant
(10) Total amount invoiced	Total value of the goods included in the parcel
(11) Region of Destination	By default, the region of destination shall be Northern Ireland
(12) Place of delivery	Place where the parcel is actually delivered as known at the time of data submission. To be provided, if different from the importer's address
(13) Gross mass	Total weight of the parcel
(14) Description of goods	Plain language description that is precise enough for customs authorities to be able to identify the goods
(15) Harmonised System sub-heading code	6-digit commodity code
(16) Returned goods indicator	Indication that the goods in the parcel qualify for returned goods in accordance with Article 138(m)