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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

II

(Non-legislative acts)

REGULATIONS

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

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 the Council of 9 October 2013 laying down the Union Customs Code ('the Code') ([1]), and in particular Articles 6, 7, 131, 153, 156, and 279 thereof,

Whereas:

(1) The Code in accordance with Article 290 of the Treaty, delegates on the Commission the power to supplement certain non-essential elements of the Code.

(2) The Code promotes the use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council ([2]), which it recognises as a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls. More specifically, according to Article 6(1) of the Code, all exchange of information between customs authorities and between economic operators and customs authorities and storage of such information is to be made using electronic data processing techniques. As a general rule, information and communication systems need to offer the same facilities to economic operators in all Member States.

(3) Based on the existing planning document related to all IT-related customs projects drawn up in accordance with Decision 70/2008/EC, Commission Implementing Decision 2014/255/EU ([3]) ('the Work Programme') contains a list of the electronic systems which are to be developed by Member States and, where applicable, in close cooperation by Member States and the Commission, in order for the Code to become applicable in practice.

(4) In this regard, Article 278 of the Code provides that means for the exchange and storage of information other than electronic data-processing techniques may be used on a transitional basis until 31 December 2020 at the latest, where the electronic systems which are necessary for the application of the provisions of the Code are not yet operational.

(5) While, in principle, the transitional measures contained in this Regulation should be applicable until 31 December 2020 at the latest, in view of the practical and project management considerations of the Work Programme, where the date of deployment of an electronic system falls before the final date laid down in the

([1]) OJ L 269, 10.10.2013, p. 1.
([2]) Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade, OJ L 23, 26.1.2008, p. 21.
([3]) Commission Implementing Decision 2014/255/EU of 29 April 2014 establishing the Work Programme for the Union Customs Code (OJ L 134, 7.5.2014, p. 46).

Code for the application of transitional provisions, the use of the relevant means for the exchange and storage of information other than electronic data-processing techniques provided in this Regulation should, in the interest of protecting the legal certainty of operators, be accepted as an alternative to the relevant electronic system, where deployed, and then suspended.

(6) Given the non-availability of the electronic systems necessary for the exchange of information between the customs authorities and between economic operators and customs authorities, transitional measures relating to the form of such applications and decisions should be laid down. Any processing of personal data under this Regulation should be in full compliance with the Union and national data protection provisions in force.

(7) Where consultations between customs authorities of more than one Member State need to take place before the adoption of a decision relating to the application of the customs legislation, insofar as this consultation would concern the exchange and storage of data through electronic means not yet deployed, transitional measures need to be set up to ensure that such consultations can continue to take place.

(8) Since the electronic system relating to binding tariff information ('BTI') is yet to be upgraded, in order to offer traders assistance in the determination of the correct tariff classification, the currently used means for BTI applications and decisions, in paper and electronic form, should continue to be used until the system is fully upgraded.

(9) Since the electronic system which is necessary for the application of the provisions of the Code governing both the application for and the authorisation granting the status of an authorised economic operator ('AEO') is yet to be upgraded, the currently used means, in paper and electronic form need to continue to be used until the system is upgraded.

(10) Since for the period until the upgrading of the National Import Systems, the current system for the declaration of particulars relating to customs value ('DV1') needs to be used, transitional provisions relating to the communication of certain elements concerning the customs value of goods should be laid down in this Regulation.

(11) Article 147 of Commission Implementing Regulation (EU) 2015/2447 [1] refers to an electronic system set up for the exchange and storage of information pertaining to guarantees which may be used in more than one Member State. In the absence of that electronic system, other means of storage and exchange of this information should be provided for.

(12) Since the Import Control System, which is necessary for the application of the provisions of the Code governing the entry summary declaration, is not yet fully upgraded, the currently used means for the exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) of the Code should have to continue to be used.

(13) In the same respect, because the current Import Control System is capable of only receiving an entry summary declaration by the submission of one dataset, the Articles stipulating the provision of data in more than one dataset should, until the upgrading of the ICS, be temporarily suspended and alternative requirements should be laid down.

(14) In order to support and ensure the customs formalities related to the entry of goods with regard to safety and security of the Union and its citizens and to ensure that customs supervision begins at the appropriate time and is duly performed prior to the deployment of the Notification of Arrival, Presentation Notification and Temporary Storage systems, alternative means for exchange and storage of information should be laid down to govern notification of arrival, diversion notification, presentation notification, and temporary storage.

(15) In order to ensure the smooth functioning of operations related to the placing of goods under a certain customs procedure, the use of paper-based customs declarations should be allowed alongside the existing National Import Systems as long as the latter are not upgraded.

(16) Considering that the new datasets and formats required by the Code and the provisions adopted based on the Code in relation thereto will not be available until the National Import Systems are upgraded, the possibility should be laid down for customs declarations to be lodged with a different dataset with a view to guaranteeing legal certainty for operators.

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[1] 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).

(17) While using the simplified declaration, and until the upgrading of the Automated Export System and the National Import Systems, operators should be provided with different deadlines to lodge the supplementary declaration. Member States should thus be able to provide for deadlines other than those outlined in Article 146 of Commission Delegated Regulation (EU) 2015/2446 ([1]).

(18) In the same vein, during the transitional period, Member States should be permitted to authorise a simplified customs declaration to take the form of a commercial or administrative document.

(19) In the cases where a customs declaration is lodged prior to the presentation of the goods, before the electronic systems therefor are deployed and upgraded, the notification of presentation of goods should be permitted to be lodged to customs authorities through the existing national systems or other means.

(20) The obligation to lodge customs declarations by means of electronic exchange of information provided in Article 6(1) of the Code and the ending of the current waivers from the obligation to lodge summary declarations for postal consignments pose significant challenges for postal operators. The possibility to use a declaration with a reduced data set for some postal consignments also requires adjustments in the data flow and the supporting IT infrastructure of postal operators and the customs authorities of the Member States. Therefore, transitional rules are necessary in order to allow for smooth adjustments to the rules laid down in the Delegated Regulation (EU) 2015/2446.

(21) In the absence of the UCC Customs Decisions system, all information in relation to the application and authorisation for centralised clearance should continue to be published during the transitional period for access by the Commission and Member States for monitoring purposes.

(22) In order to allow for the smooth and uninterrupted transit of goods by rail, prior to the upgrading of the New Computerised Transit System ('NCTS'), rules for the continuation of the paper-based Union transit procedure for goods carried by rail should be set up.

(23) Rules for the continuation of the use of manifests in paper or in electronic form should be established to ensure the continuous and effective movement by airline and shipping companies until the relevant economic operators systems are upgraded.

(24) To ensure the effective operation of the above-described transitional arrangements, certain provisions of Delegated Regulation (EU) 2015/2446 should equally be amended.

(25) None of the provisions of this Regulation should impose a requirement on the Commission or the Member States to upgrade or deploy technical systems other than in accordance with the target dates set out in the Annex to Implementing Decision 2014/255/EU.

(26) The provisions of this Regulation should apply as from 1 May 2016 in order to enable the full application of the Code.

HAS ADOPTED THIS REGULATION:

CHAPTER 1

GENERAL PROVISIONS

Article 1

Subject matter

1. This Regulation lays down transitional measures on the means for the exchange and storage of data referred to in Article 278 of the Code until the electronic systems which are necessary for the application of the provisions of the Code are operational.

([1]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

2. Data requirements, formats, and codes, which are to be applied for the transitional periods set out in this Regulation, Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and in Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013, are laid down in the Annexes to this Regulation.

SECTION 1

Decisions relating to the application of the customs legislation

Article 2

Applications and decisions

Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used in relation to applications and decisions and to any subsequent event which may affect the original application or decision that have an impact in one or several Member States.

Article 3

Means of exchange and storage of information

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall ensure the availability of means of exchange and storage of information so as to ensure consultations which are to take place in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.

2. Each customs authority shall designate contact points responsible for any exchange of information between themselves and other customs authorities as well as between themselves and the Commission, and shall communicate the contact details of the contact points to the Commission.

3. The Commission shall make the list of contact points available on its website.

SECTION 2

Decisions relating to BTI

Article 4

Form of BTI applications and decisions

1. Until the dates of the upgrading of the BTI system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for applications and decisions relating to BTI or for any subsequent event which may affect the original application or decision.

2. In the cases referred to in paragraph 1, the following shall apply:

(a) until the date of the upgrading of the first phase of the electronic system:

   (i) applications for a BTI decision shall be made using the format of the form set out in Annex 2; and

   (ii) BTI decisions shall be taken using the format of the form set out in Annex 3;

(b) from the date of the upgrading of the first phase of the electronic system until the date of the upgrading of the second phase of the electronic system:

   (i) applications for a BTI decision shall be made using the format of the form set out in Annex 4; and

   (ii) BTI decisions shall be taken using the format of the form set out in Annex 5.

SECTION 3

Application for the status of AEO

Article 5

Form of applications and authorisations

1. Until the date of the upgrading of the AEO system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for applications and decisions relating to AEO or for any subsequent event which may affect the original application or decision.

2. In the cases referred to in paragraph 1 of this Article, the following shall apply:

(a) applications for the status of AEO shall be lodged using the format of the form set out in Annex 6; and

(b) authorisations granting the status of AEO shall be issued using the form set out in Annex 7.

CHAPTER 2

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 6

Declaration of particulars relating to customs value

1. Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, a customs declaration for release for free circulation shall include particulars relating to customs value.

2. Customs authorities may allow for means other than electronic data-processing techniques to be used in relation to the provision of the particulars referred to in paragraph 1.

3. Where the particulars referred to in paragraph 1 are provided using means other than electronic data processing techniques, this shall be done using the form set out in Annex 8.

4. The customs authorities may waive the obligation to provide the particulars referred to in paragraph 1 of this Article where the customs value of the goods in question cannot be determined on the basis of Article 70 of the Code.

5. Except where it is essential for the correct determination of the customs value, the customs authorities shall waive the obligation to provide the particulars referred to in paragraph 1 in any of the following cases:

(a) where the customs value of the imported goods in a consignment does not exceed EUR 20 000, provided that that consignment is not part of split or multiple consignments from the same consignor to the same consignee;

(b) where the transaction underlying the release for free circulation of the goods is of a non-commercial nature;

(c) where the submission of the particulars in question is not necessary for the application of the Common Customs Tariff;

(d) where the customs duties provided for in the Common Customs Tariff are not chargeable.

6. In the case of continuing traffic in goods from the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the ongoing requirement to provide the particulars referred to in paragraph 1.

CHAPTER 3

GUARANTEE FOR A POTENTIAL OR EXISTING CUSTOMS DEBT

Article 7

Means of exchange and storage of information

1. Until the dates of deployment of the UCC Guarantee Management (GUM) system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange and storage of information pertaining to guarantees.

2. In the case referred to in paragraph 1 of this Article, the following shall apply with regard to the exchange and storage of information pertaining to guarantees which may be used in more than one Member State, as referred to in Article 147 of Implementing Regulation (EU) 2015/2447, and which are lodged for any purpose other than transit:

(a) the storage of the information shall be done by the customs authorities of each Member State in accordance with the existing national system, and

(b) for the exchange of information between customs authorities electronic mail shall be used.

3. The contact point designated in accordance with Article 3(2) shall be responsible for the exchange referred to in paragraph 2(b).

Article 8

Monitoring of the reference amount by the customs authorities

1. Until the date of deployment of the GUM system referred to in the Annex to Implementing Decision 2014/255/EU, the person referred to in Article 155(4) of Implementing Regulation (EU) 2015/2447 shall specify in the application for the provision of a comprehensive guarantee the division of the reference amount between the Member States in which he carries out operations, except with respect to goods placed under a Union transit procedure, which are to be covered by the guarantee.

2. The customs office of guarantee receiving the application shall consult the other Member States referred to in the application on the division of the reference amount requested by the person required to provide the guarantee, in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.

3. In accordance with Article 157 of Implementing Regulation (EU) 2015/2447, each Member State shall be responsible for the monitoring of its part of the reference amount.

CHAPTER 4

ARRIVAL OF GOODS AND TEMPORARY STORAGE

Article 9

Notification of arrival of a sea-going vessel or of an aircraft

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the lodging of a notification of arrival of a sea-going vessel or of an aircraft in accordance with Article 133 of the Code.

Article 10

Presentation of goods to customs

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the presentation of goods to customs in accordance with Article 139 of the Code.

Article 11

Temporary storage declaration

Until the dates of deployment of the UCC Notification of Arrival, Presentation Notification, and Temporary Storage systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the lodging of a temporary storage declaration in accordance with Article 145 of the Code.

CHAPTER 5

CUSTOMS STATUS AND PLACING GOODS UNDER A CUSTOMS PROCEDURE

SECTION 1

Customs status of goods

Article 12

Proof of the customs status of Union goods for goods covered by a simplified Union transit procedure

Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, where the paper-based Union transit procedure for goods carried by air or sea is used in accordance with Article 24(1) of this Regulation, the proof of the customs status of Union goods shall be provided by entering the letter 'C' (equivalent to 'T2L') alongside the relevant items on the manifest.

Article 13

Forms for proof of the customs status of Union goods

1. Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the exchange and storage of information relating to the proof of the customs status of Union goods.

2. Where means other than electronic data processing techniques are used for proving the customs status of Union goods, a 'T2L' or 'T2LF' document shall be provided using the form Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

3. Where necessary, that form shall be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 set out in Title IV of Annex B-01 of Delegated Regulation (EU) 2015/2446.

4. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall allow the use of loading lists drawn up using the form set out in Part II, Chapter III of Annex 72-04 to Implementing Regulation (EU) 2015/2447 instead of continuation sheets as the descriptive part of a 'T2L' or 'T2LF' document.

5. Where electronic data processing techniques are used by the customs authorities to produce the 'T2L' or 'T2LF' document and it does not allow the use of continuation sheets, the form set out in paragraph 2 of this Article shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 set out in Title III of Annex B-01 of Delegated Regulation (EU) 2015/2446.

6. Where an authorised issuer uses the special stamp referred to in Article 129a(2)(e)(ii) of Delegated Regulation (EU) 2015/2446, that stamp shall be approved by the customs authorities and correspond to the specimen set out in Chapter II of Part II of Annex 72-04 to Delegated Regulation (EU) 2015/2446. Section 23 and 23.1 of Annex 72-04 to Implementing Regulation (EU) 2015/2447 shall apply.

SECTION 2

Placing goods under a customs procedure

Article 14

Means for the exchange of data

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the lodging of customs declarations for placing goods under the following customs procedures:

(a) release for free circulation;

(b) customs warehousing;

(c) temporary admission;

(d) end-use;

(e) inward processing.

Article 15

Forms for customs declarations

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where means other than electronic processing techniques are used for the customs procedures listed in Article 14, the customs declarations shall be lodged using the forms provided for in Annex 9, Appendices B1-D1, as appropriate.

Article 16

Forms for simplified customs declarations

1. Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a simplified customs declaration as referred to in Article 166 of the Code is lodged using means other than electronic data-processing techniques for a procedure referred to in Article 14 of this Regulation, this shall be done using the relevant forms provided for in Annex 9, Appendices B1 to B5.

2. Until the dates of the upgrading of the systems referred to in paragraph 1, where a person has been granted an authorisation for the regular use of a simplified declaration as referred to in Article 166(2) of the Code relating to a procedure referred to in Article 14 of this Regulation, the customs authorities may accept a commercial or administrative document as a simplified declaration provided that that document contains at least the particulars necessary for the identification of the goods and is accompanied by an application for the goods to be placed under the relevant customs procedure.

Article 17

Lodging a customs declaration prior to the presentation of the goods

Until the respective dates of deployment of the UCC Automated Export System (AES) and the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a customs declaration is lodged prior to the presentation of the goods pursuant to Article 171 of the Code, the customs authorities may allow the use of means other than electronic data processing techniques, for the lodging of the notification of presentation.

Article 18

Means of exchange of information for centralised clearance

1. Until the respective dates of deployment of the UCC Centralised Clearance for Import system (CCI) and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities involved in a centralised clearance authorisation shall cooperate to set out arrangements to ensure compliance with Article 179(4) and (5) of the Code.

2. Customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange of information between customs authorities and between customs authorities and holders of authorisations for centralised clearance.

Article 19

Storage of information

1. Member States shall provide to the Commission the list of centralised clearance applications and authorisations, which the latter shall then store in the relevant group in the Communication and Information Resource Centre for Administrations, Businesses and Citizens (CIRCABC).

2. Member States shall keep the list referred to in paragraph 1 up to date.

Article 20

Rejection of an application for centralised clearance

Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authority competent to take a decision may reject applications for centralised clearance where the authorisation would create a disproportionate administrative burden.

Article 21

Entry in the declarant's records

1. Until the respective dates of the upgrading of the National Import Systems and the deployment of the AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for the use of means other than electronic data-processing techniques to be used for the lodging of the notification of presentation, except where the obligation to present the goods to customs is waived in accordance with Article 182(3) of the Code.

2. Until the date of deployment of the AES, as referred to in the Annex to Implementing Decision 2014/255/EU, for placing the goods under the export procedure or re-export, customs authorities may allow the notification of presentation to be replaced by a declaration, including a simplified declaration.

CHAPTER 6

SPECIAL PROCEDURES

SECTION 1

General provisions for special procedures other than Transit

Article 22

Form for applications and authorisations regarding special procedures

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, where an application for an authorisation as referred to in Article 211(1) of the Code is not based on a customs declaration, and where it is submitted by means other than electronic data processing techniques, that application shall be made using the form set out in Annex 12 to this Regulation.

2. Where the customs authorities competent to decide on the application referred to in paragraph 1 decide to grant the authorisation, they shall do so using the form set out in Annex 12.

Article 23

Means to be used for the standardised exchange of information

1. Until the dates of deployment of the UCC Information Sheets (INF) for the Special Procedures system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the standardised exchange of information.

2. Where means other than electronic data processing techniques are used for a standardised exchange of information as referred to in Article 181 of Delegated Regulation (EU) 2015/2446, the information sheets set out in Annex 13 to this Regulation shall be used.

3. For the purposes of paragraph 1, the information sheets set out in Annex 13 shall be read in accordance with the table of correspondence in the appendix thereto.

4. Where a standardised exchange of information as referred to in Article 181 of Delegated Regulation (EU) 2015/2446 is required for the business case referred to in Article 1(27) of that Regulation, any method of the standardised exchange of information may be used.

SECTION 2

Transit

Article 24

General provisions

1. Until the dates of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, the paper-based Union transit procedure for goods carried by rail, air or sea as referred to in Articles 25, 26 and 29 to 51 of this Regulation shall apply.

2. Until 1 May 2018, the Union transit procedures based on an electronic manifest for goods carried by air or sea as referred to in Articles 27, 28, 29, 52 and 53 of this Regulation shall apply to those economic operators who have not yet upgraded the systems necessary for the application of Article 233(4)(e) of the Code.

Until that date, the procedures referred to in Articles 27, 28, 29, 52 and 53 shall be considered equivalent to the procedure laid down in Article 233(4)(e) of the Code and no guarantee shall be required in accordance with Article 89(8)(d) of the Code.

Article 25

Authorisation for the use of the paper-based Union transit procedure for goods carried by rail

1. The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall be granted to applicants fulfilling the following conditions:

(a) the applicant is a railway undertaking;

(b) the applicant is established in the customs territory of the Union;

(c) the applicant regularly uses the Union transit procedure or the competent customs authority knows that he can meet the obligations under the procedure; and

(d) the applicant has not committed any serious or repeated offences against customs or tax legislation.

2. The authorisation for the use of the paper-based Union transit procedure for goods carried by rail shall apply in all Member States.

Article 26

Authorisations for the use of the paper-based transit Union procedures for goods carried by air or sea

1. The authorisation for the use of the paper-based Union transit procedures for goods carried by air or sea shall be granted to applicants fulfilling the following conditions:

(a) in case of the paper-based Union transit procedure for goods carried by air, the applicant is an airline company;

(b) in case of the paper-based Union transit procedure for goods carried by sea, the applicant is a shipping company;

(c) the applicant is established in the customs territory of the Union;

(d) the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and

(e) the applicant has not committed any serious or repeated offences against customs or tax legislation.

2. The authorisation for the use of the paper-based transit Union procedures for goods carried by air or sea shall apply in the Member States specified in the authorisation.

Article 27

Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air

1. The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall be granted to applicants fulfilling the following conditions:

(a) the applicant is an airline company operating a significant number of flights between Union airports;

(b) the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;

(c) the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and

(d) the applicant has not committed any serious or repeated offences against customs or tax legislation.

2. On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the airports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

3. The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air shall apply to Union transit operations between the airports specified in the authorisation.

Article 28

Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea

1. The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall be granted to applicants fulfilling the following conditions:

(a) the applicant is a shipping company operating a significant number of voyages between Union ports;

(b) the applicant is established in the customs territory of the Union or has its registered office, central headquarters or a permanent business establishment in the Union;

(c) the applicant regularly uses the Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and

(d) the applicant has not committed any serious or repeated offences against customs or tax legislation

2. On acceptance of the application for that authorisation, the competent customs authorities shall notify the other Member States in whose territories the ports of departure and destination connected by electronic systems allowing for the exchange of information are situated.

Provided no objection is received within 60 days of the date of notification, the competent customs authorities shall issue the authorisation.

3. The authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea shall apply only to Union transit operations between the ports specified in the authorisation.

Article 29

Provisions relating to authorisations for the use of the paper-based Union transit procedures for goods carried by rail, air or sea and for the use of the Union transit procedures based on an electronic manifest for goods carried by air or sea

1. An authorisation referred to in Articles 25, 26, 27 and 28 shall only be granted provided that:

(a) the competent customs authority considers that it will be able to supervise the use of the Union transit procedure and to carry out controls without an administrative effort disproportionate to the requirements of the person concerned;

(b) the applicant keeps records which enable the competent customs authorities to carry out effective controls.

2. Where the applicant holds an AEO authorisation referred to in Article 38(2)(a) of the Code, the requirements set out in Articles 25(1)(d), 26(1)(e), 27(1)(d), 28(1)(d), and paragraph 1 of this Article shall be deemed to be met.

Article 30

CIM consignment note as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail

Provided it is used for transport operations that are carried out by authorised railway undertakings in cooperation with each other, the CIM consignment note shall be regarded as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail.

Article 31

Holder of the paper-based Union transit procedure for goods carried by rail and his obligations

1. The holder of the paper-based Union transit procedure for goods carried by rail shall be one of the following:

(a) an authorised railway undertaking which is established in a Member State and which accepts goods for carriage under cover of a CIM consignment note as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail, and which fills in box 58b of the CIM consignment note by ticking the box 'yes' and by entering its UIC code; or

(b) when the transport operation starts outside the customs territory of the Union and the goods enter that customs territory, any other authorised railway undertaking which is established in a Member State and on whose behalf the box 58b is filled in by a railway undertaking of a third country.

2. The holder of that procedure renders himself responsible for the implicit statement that the successive or substitute railway undertakings involved in the use of the paper-based Union transit operation also meet the requirements of the paper-based Union transit procedure for goods carried by rail.

Article 32

Obligations of the authorised railway undertaking

1. The goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved shall declare themselves jointly liable to the customs authority for any potential customs debt.

2. Notwithstanding the holder of the procedure's obligations, as referred to in Article 233(1) and (2) of the Code, other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note shall also be responsible for the proper application of the use of the paper-based Union transit procedure for goods carried by rail.

3. The railway undertakings in cooperation with each other shall operate a commonly-agreed system to check and investigate irregularities of their movement of goods, and be responsible for the following:

(a) for the separate settlement of transport costs on the basis of information to be held available for each Union transit operation for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each Member State;

(b) for the breakdown of transport costs for each Member State whose territory the goods enter during the use of Union transit operation for goods carried by rail; and

(c) for the payment of the respective share of the costs incurred by each of the cooperating authorised railway undertakings.

Article 33

Formalities at the customs office of departure

1. Where the goods are placed under the paper-based Union transit procedure for goods carried by rail and the Union transit operation starts and is to end within the customs territory of the Union, the goods and the CIM consignment note shall be presented at the customs office of departure.

2. The customs office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

(a) the code 'T1', where goods move under the external Union transit procedure in accordance with Articles 226(1) and 226(2) of the Code;

(b) the code 'T2', where goods, move under the internal Union transit procedure in accordance with Article 227(1) of the Code; or

(c) the code 'T2F', in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446.

The codes 'T2' and 'T2F' shall be authenticated by the stamp of the customs office of departure.

3. All copies of the CIM consignment note shall be returned to the person concerned.

4. The authorised railway undertaking shall ensure that the goods transported under the paper-based Union transit procedure for goods carried by rail are identified by labels bearing a pictogram, a specimen of which is shown in Annex 10. The labels shall be affixed to or directly printed on the CIM consignment note and to the relevant railway wagon in the case of a full load, or, in other cases, to the individual package or packages. The labels may be replaced by a stamp reproducing the pictogram shown in Annex 10.

5. Where the transport operation starts outside the customs territory of the Union and is to end within that territory, the customs office competent for the border station through which the goods enter the customs territory of the Union shall act as the customs office of departure.

No formalities need be carried out at the customs office of departure.

Article 34

Loading lists

1. In case of a CIM consignment note containing more than one wagon or container, loading lists, provided in the form set out in Annex 11, may be used.

2. The loading lists shall include the wagon number to which the CIM consignment notes refers, or, where appropriate, the container number containing the goods.

3. In the case of transport operations starting within the customs territory of the Union comprising both goods moving under the external Union transit procedure and goods moving under the internal Union transit procedure, separate loading lists shall be made out.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the CIM consignment note.

4. The loading lists accompanying the CIM consignment note shall form an integral part thereof and shall have the same legal effects.

5. The original of the loading lists shall be authenticated by the stamp of the station of dispatch.

Article 35

Formalities at the customs office of transit

Where the paper-based Union transit procedure for goods carried by rail applies, no formalities need to be carried out at the customs office of transit.

Article 36

Formalities at the customs office of destination

1. Where the goods placed under the paper-based Union transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:

(a) the goods;

(b) sheets 2 and 3 of the CIM consignment note.

The customs office of destination shall return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping it and shall retain sheet 3 of the CIM consignment note.

2. The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination. That customs office shall stamp sheets 2 and 3 of the CIM consignment note and the supplementary copy of sheet 3 of the CIM consignment note presented by the authorised railway undertaking, and endorse them with one of the following indications:

— Cleared;

— Dédouané;

— Verzollt;

— Sdoganato;

— Vrijgemaakt;

— Toldbehandlet;

— Εκτελωνισμένο;

— Despachado de aduana;

— Desalfandegado;

— Tulliselvitetty;

— Tullklarerat;

— Propuštěno;

— Lõpetatud;

— Nomuitots;

— Išleista;

— Vámkezelve;

— Mgħoddija;

— Odprawiony;

— Ocarinjeno;

— Prepustené;

— Оформено; or

— Vămuit.

That customs office shall, without delay, return sheets 2 and 3 of the CIM consignment note to the authorised railway undertaking after having stamped them and retain the supplementary copy of sheet 3 of the CIM consignment note.

3. The procedure referred to in paragraph 2 of this Article shall not apply to products subject to excise duties as defined in Article 1(1) of Council Directive 2008/118/EC [1] of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

4. In the case referred to in paragraph 2 of this Article, the competent customs authority of the Member State of destination may request an *a posteriori* verification of the endorsements made by the competent customs authority for the intermediate station on sheets 2 and 3 of the CIM consignment note.

5. Article 33(1), (2) and (3) shall apply to the use of the paper-based Union transit procedure for the goods carried by rail when the transport operation starts within the customs territory of the Union and is to end outside that territory.

The customs office competent for the border station through which the goods under the paper-based Union transit procedure for goods carried by rail leave the customs territory of the Union shall act as the customs office of destination. No formalities need to be carried out at the customs office of destination.

Article 37

Modification of the contract of carriage

Where the contract of carriage is modified so that:

(a) a transport operation which was to end outside the customs territory of the Union ends within it, or

(b) a transport operation which was to end within the customs territory of the Union ends outside it,

the authorised railway undertakings shall not perform the modified contract without the prior agreement of the customs office of departure.

In all other cases, the authorised railway undertakings may perform the modified contract; it shall inform the customs office of departure of the modification made without delay.

Article 38

Paper-based Union transit procedure for goods carried by rail where the transport starts and ends outside the customs territory of the Union

Where the paper-based Union transit procedure for goods carried by rail applies and the transport starts and is to end outside the customs territory of the Union, the customs offices which are to act as the customs office of departure and the customs office of destination shall be those referred to in Articles 33(5) and 36(5), respectively.

No formalities need to be carried out at the customs offices of departure or destination.

[1] 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).

Article 39

Internal transit procedure

1. Where the provisions of the Convention on a common transit procedure apply and the Union goods are transported through one or more common transit countries, the goods shall be placed under the internal Union transit procedure for the whole of the journey from the station of departure in the customs territory of the Union to the station of destination in the customs territory of the Union, in accordance with arrangements determined by each Member State, without presentation of the CIM consignment note and of the goods at the customs office of departure, and without affixing or printing the labels referred to in Article 33(4).

No formalities need to be carried out at the customs office of destination.

2. When Union goods are transported by rail from a point in a Member State to a point in another Member State through one or more territories of a third country other than a common transit country, the internal Union transit procedure shall apply. In this case the provisions of paragraph 1 shall apply *mutatis mutandis*.

3. In the case referred to in paragraph 2 of this Article, the paper-based Union transit procedure for goods carried by rail shall be suspended in the territory of a third country.

Article 40

External transit procedure

In the cases referred to in Articles 33(5) and 38, the goods are placed under the external Union transit procedure unless the customs status of Union goods is established in accordance with Articles 153, 154 and 155 of the Code.

Article 41

Accounting offices of authorised railway undertakings and customs control

1. The authorised railway undertakings shall keep the records at their accounting offices and use the commonly agreed system implemented at those offices in order to investigate irregularities.

2. The customs authority of the Member State where the authorised railway undertaking is established shall have access to the data in the accounting office of that undertaking.

3. For the purposes of the customs control, the authorised railway undertaking shall, in the country of destination, make all the CIM consignment notes used as a transit declaration for the use of the paper-based Union transit procedure for goods carried by rail available to the customs authority in the Member State of destination, in accordance with any provisions defined by mutual agreement with this authority.

Article 42

Use of Union transit procedure

1. Where the Union transit procedure applies, Articles 25 and 29 to 45 shall not preclude the use of the procedure laid down in Articles 188, 189 and 190 of Delegated Regulation (EU) 2015/2446 and Articles 291 to 312 and Annex 72-04 point 19 of Implementing Regulation (EU) 2015/2447, Articles 33(4) and 41 of this Regulation shall apply nonetheless.

2. In the cases referred to in paragraph 1, a reference to the MRN of the transit declaration shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the CIM consignment note is made out.

3. In addition, sheet 2 of the CIM consignment note shall be authenticated by the railway undertaking competent for the last railway station involved in the Union transit operation. This undertaking shall authenticate the document after ascertaining that transport of the goods is covered by the Union transit declaration.

Article 43

Authorised consignor

Where presentation of the CIM consignment note as a transit declaration and of the goods at the customs office of departure is not required in respect of the goods which are to be placed by an authorised consignor under the paper-based Union transit procedure for goods carried by rail, the customs office of departure shall take necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the code 'T1', 'T2' or 'T2F' accordingly.

Article 44

Authorised consignee

Where the goods arrive at the place of an authorised consignee as referred to in Article 233(4)(b) of the Code, the customs authorities may provide that, by way of derogation from Article 315 of Implementing Regulation (EU) 2015/2447, sheets 2 and 3 of the CIM consignment note shall be delivered directly by the authorised railway undertaking or by the transport undertaking to the customs office of destination.

Article 45

Use of other paper-based Union transit procedure for goods carried by rail

Provided that the implementation of the Union measures applying to goods placed under the Union transit procedure is guaranteed:

(a) Member States have the right to continue applying other paper-based Union transit procedures for goods carried by rail already established by bi-lateral or multilateral arrangements between themselves; and

(b) each Member State has the right to continue applying other paper-based Union transit procedures for goods carried by rail for the goods not required to be moved to the territory of another Member State.

Article 46

A manifest as a transit declaration for the use of the paper-based Union transit procedure for goods carried by air

1. An airline company may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

2. The authorisation referred to in Article 26 shall indicate the form of the manifest and the airports of departure and destination for Union transit operations. The airline company authorised in accordance with Article 26 shall send an authenticated copy of that authorisation to the competent customs authorities of each of the airports concerned.

3. Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

Article 47

Formalities to be carried out by the airline company

1. The airline company shall enter the following information into a manifest:

(a) the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;

(b) the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;

(c) the name of the airline company transporting the goods;

(d) the flight number;

(e) the date of the flight;

(f) the airport of departure and the airport of destination.

2. In addition to information requested in paragraph 1 the airline company shall for each consignment enter into that manifest the following information:

(a) the number of the air waybill;

(b) the number of packages;

(c) the trade description of the goods including all the details necessary for their identification;

(d) the gross mass.

3. Where goods are grouped, their description in the manifest shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In that case the air waybills for consignments on the manifest shall contain the trade description of the goods including all the details necessary for their identification. These air waybills shall be attached to the manifest.

4. The airline company shall date and sign the manifest.

5. At least two copies of the manifest shall be presented to the competent customs authorities at the airport of departure, which shall retain one copy.

6. A copy of the manifest shall be presented to the competent customs authorities at the airport of destination.

Article 48

Verification of a list of manifests used as a paper-based transit declaration for goods carried by air

1. Once a month, the competent customs authorities at each airport of destination shall authenticate a list of manifests drawn up by the airline companies which were presented to those authorities during the previous month and shall transmit it to the customs authorities at each airport of departure.

2. That list shall include the following information for each manifest:

(a) the number of the manifest;

(b) the code identifying the manifest as a transit declaration in accordance with Article 47(1)(a) and (b);

(c) the name of the airline company which transported the goods;

(d) the flight number; and

(e) the date of the flight.

3. The authorisation as referred to in Article 26 may also provide that the airline companies themselves may transmit the list referred to in paragraph 1 to the competent customs authorities of each airport of departure.

4. In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the airport of destination shall inform the competent customs authorities of the airport of departure and the competent customs authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 49

A manifest as a transit declaration for the use of the paper-based transit procedure for goods carried by sea

1. A shipping company authorised in accordance with Article 26 shall use the goods manifest as a transit declaration in the form set out in the authorisation.

2. The authorisation shall indicate the ports of departure and destination for the Union transit operations. The shipping company authorised in accordance with Article 26 shall send an authenticated copy of the authorisation to the customs authorities of each of the ports concerned.

3. Where a transport operation involves goods which move under the external Union transit procedure in accordance with Article 226 of the Code or goods which move in accordance with Article 188 of Delegated Regulation (EU) 2015/2446, those goods shall be listed on separate manifests.

Article 50

Formalities to be carried out by the shipping company

1. The shipping company shall enter the following information into a manifest:

(a) the code 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;

(b) the code 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;

(c) the name and full address of the shipping company transporting the goods;

(d) the identity of the vessel;

(e) the port of departure;

(f) the port of destination;

(g) the date of the maritime transport operation.

2. In addition to the information requested in paragraph 1, the shipping company shall for each consignment enter into that manifest the following information:

(a) the number of the bill of lading;

(b) the number, kind, markings and identification numbers of the packages;

(c) the trade description of the goods including all the details necessary for their identification;

(d) the gross mass;

(e) where appropriate, the identifying numbers of containers.

3. The shipping company shall date and sign the manifest.

4. At least two copies of the manifest shall be presented to the competent customs authorities at the port of departure, which shall retain one copy.

5. A copy of the manifest shall be presented to the competent customs authorities at the port of destination.

Article 51

Verification of a list of manifests used as a paper-based transit declaration for goods carried by sea

1. Once a month, the competent customs authorities at each port of destination shall authenticate a list of manifests drawn up by the shipping companies which were presented to those authorities during the previous month and shall transmit it to the competent customs authorities at each port of departure.

2. That list shall include the following information for each manifest:

(a) the number of the manifest;

(b) the code identifying the manifest as a transit declaration in accordance with Article 50(1)(a) and (b);

(c) the name of the shipping company which transported the goods; and

(d) the date of the maritime transport operation.

3. The authorisation as referred to in Article 26 may also provide that the shipping companies themselves may transmit that list referred to in paragraph 1 to the competent customs authorities of each port of departure.

4. In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the port of destination shall inform the competent customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Article 52

An electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by air

1. The airline company shall transmit the manifest drawn up at the airport of departure to the airport of destination using an electronic system allowing for the exchange of information.

2. The airline company shall enter one of the following codes next to the relevant items in the manifest:

(a) 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;

(b) 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;

(c) 'TD' for goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;

(d) 'C' for Union goods not moving under a Union transit procedure;

(e) 'X' for Union goods to be exported, not moving under a Union transit procedure.

3. The manifest shall also include the information referred to in Article 47(1)(c) to (f) and (2).

4. The Union transit procedure shall be deemed to be ended when the manifest transmitted by an electronic system allowing for the exchange of information is available to the competent customs authorities of the airport of destination and the goods have been presented to them.

5. The records kept by the airline company in accordance with Article 29(1)(b) shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the airport of destination shall transmit to the competent customs authorities at the airport of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6. The airline company shall notify the competent customs authorities of all offences and irregularities.

7. The competent customs authorities at the airport of destination shall notify the competent customs authorities at the airport of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

Article 53

An electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea

1. The shipping company shall transmit the manifest drawn up at the port of departure to the port of destination using an electronic system allowing for the exchange of information.

2. The shipping company may use a single manifest for all goods transported. In that case, it shall enter one of the following codes next to the relevant items in the manifest:

(a) 'T1' where the goods move under the external Union transit procedure in accordance with Article 226 of the Code;

(b) 'T2F' in a case referred to in Article 188 of Delegated Regulation (EU) 2015/2446;

(c) 'TD' for goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;

(d) 'C' for Union goods not moving under a Union transit procedure;

(e) 'X' for Union goods to be exported, not moving under a Union transit procedure.

3. The manifest shall also include the information provided for in Article 50(1)(c) to (g) and (2).

4. The Union transit procedure shall be deemed to be ended when the manifest transmitted by electronic system allowing for the exchange of information is available to the competent customs authorities of the port of destination and the goods are presented to them.

5. The records kept by the shipping company in accordance with Article 29(1)(b) shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the port of destination shall transmit to the competent customs authorities at the port of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6. The shipping company shall notify the competent customs authority of all offences and irregularities.

The competent customs authorities at the port of destination shall notify the competent customs authorities at the port of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

CHAPTER 7

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

Article 54

Exit of goods

Until the dates of deployment of the UCC AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange and storage of information pertaining to the exit of goods out of the customs territory of the Union.

CHAPTER 8

FINAL PROVISIONS

Article 55

Amendments to Delegated Regulation (EU) 2015/2446

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

(1) in Article 2, the following paragraphs are added:

'3. By way of derogation from paragraph 1 of this Article, until the date of deployment of the first phase of the upgrading of the binding tariff information ("BTI") system and the Surveillance 2 system referred to in the Annex to Implementing Decision 2014/255/EU, column 1a of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 2 to 5 to Commission Delegated Regulation (EU) 2016/341 (*) shall apply.

By way of derogation from paragraph 1 of this Article, until the date of the upgrading of the AEO system referred to in the Annex to Implementing Decision 2014/255/EU, column 2 of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 6 and 7 to Delegated Regulation (EU) 2016/341 shall apply.

4. By way of derogation from paragraph 2 of this Article, for the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex B of this Regulation shall not apply.

For the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the exchange and storage of information required for declarations, notifications and proof of customs status shall be subject to the data requirements set out in Annex 9 to Delegated Regulation (EU) 2016/341.

Where the data requirements for the exchange and storage of information required for declarations, notifications and proof of customs status are not set out in Annex 9 to Delegated Regulation (EU) 2016/341, Member States shall ensure that the respective data requirements are such as to warrant that the provisions governing those declarations, notifications and proof of customs status can be applied.

5. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may decide that appropriate alternative data requirements to those laid down in Annex A of this Regulation are to apply in respect of the following applications and authorisations:

(a) Applications and authorisations relating to the simplification for the determination of amounts being part of the customs value of the goods;

(b) Applications and authorisations relating to comprehensive guarantees;

(c) Applications and authorisations for deferred payment;

(d) Applications and authorisations for the operation of temporary storage facilities as referred to in Article 148 of the Code;

(e) Applications and authorisations for regular shipping services;

(f) Applications and authorisations for authorised issuer;

(g) Applications and authorisations for the status of authorised weigher of bananas;

(h) Applications and authorisations for self-assessment;

(i) Applications and authorisations for the status of authorised consignee for TIR operations;

(j) Applications and authorisations for the status of authorised consignor for Union transit;

(k) Applications and authorisations for the status of authorised consignee for Union transit;

(l) Applications and authorisations for the use of seals of a special type;

(m) Applications and authorisations for the use of a transit declaration with reduced dataset;

(n) Applications and authorisations for the use of an electronic transport document as customs declaration.

6. Where a Member State decides in accordance with paragraph 5 that alternative data requirements are to apply, it shall ensure that those alternative data requirements allow the Member State to verify that the conditions for granting the authorisation concerned are fulfilled, and that they include at least the following requirements:

(a) The identification of the applicant/holder of the authorisation (data element 3/2 Applicant/Holder of the authorisation or decision identification or, where lacking a valid EORI number of the applicant, data element 3/1 Applicant/Holder of the authorisation or decision);

(b) The type of application or authorisation (data element 1/1 Application/Decision code type);

(c) The use of the authorisation in one or more Member States (data element 1/4 Geographical validity — Union), where applicable.

7. Until the date of deployment of the UCC Customs Decisions system, customs authorities may allow that the data requirements for applications and authorisations set out in Annex 12 to Delegated Regulation (EU) 2016/341 shall apply instead of the data requirements laid down in Annex A to this Regulation for the following procedures:

(a) Applications and authorisations for the use of simplified declaration;

(b) Applications and authorisations for centralised clearance;

(c) Applications and authorisations for entry of data in the declarant's records;

(d) Applications and authorisations for the use of inward processing;

(e) Applications and authorisations for the use of outward processing;

(f) Applications and authorisations for the use of end use;

(g) Applications and authorisations for the use of temporary admission;

(h) Applications and authorisations for the operation of storage facilities for customs warehousing;

8. Notwithstanding paragraph 7, until the dates of deployment of the UCC Automated Export System (AES) or of the upgrading of the National Import Systems, where an application for an authorisation is based on a customs declaration in accordance with Article 163(1) of this Regulation, the customs declaration shall also contain the following data:

(a) Data requirements common to all procedures:

— Nature of the processing or use of the goods;

— Technical descriptions of the goods and/or processed products and means of identifying them;

— Estimated period for discharge;

— Proposed office of discharge (not for end-use); and

— Place of processing or use.

(b) Specific data requirements for inward processing:

— Codes of economic conditions referred to in the Appendix to Annex 12 of Delegated Regulation (EU) 2016/341;

— Estimated rate of yield or method by which that rate is to be determined; and

— Whether the calculation of the amount of import duty should be made in accordance with Article 86(3) of the Code (indicate 'yes' or 'no').

(*) 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).';

(2) in Article 3, the following paragraphs are added:

'By way of derogation from the first paragraph, until the date of the upgrading of the EORI system provided for in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex 12-01 shall not apply.

Until the date of the upgrading of the EORI system, Member States shall collect and store the following data as set out in Annex 9, Appendix E to Delegated Regulation (EU) 2016/341, which shall constitute the EORI record:

(a) data listed in points 1 to 4 of Annex 9, Appendix E to Delegated Regulation (EU) 2016/341;

(b) where required by national systems, the data listed in points 5 to 12 of the Annex 9, Appendix E to Delegated Regulation (EU) 2016/341.

Member States shall upload the data collected in accordance with the third paragraph of this Article on a regular basis to the EORI system.

By way of derogation from the second and third paragraph of this Article, it shall be optional for Member States to collect the data element listed in Title I, Chapter 3, Point 4 to Annex 12-01. Where that element is collected by Member States, it shall be uploaded to the EORI system as soon as possible after the upgrading of that system.';

(3) in Article 104, the following paragraphs are added:

'3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraph 2 of this Article shall not apply and the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments;

4. Until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the lodging of an entry summary declaration shall be waived in respect of goods in a consignment, the intrinsic value of which does not exceed EUR 22, provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator.';

(4) in Article 106, the following paragraph is added:

'3. By way of derogation from paragraphs 1 and 2 of this Article, until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the entry summary declaration shall be lodged within the following time-limits:

(a) for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft; and

(b) for flights with a duration of four hours or more, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.';

(5) in Article 112, the following paragraph is added:

'3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 and 2 of this Article shall not apply.';

(6) in Article 113, the following paragraph is added:

'4. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 to 3 of this Article shall not apply.';

(7) the following Article 122a is inserted:

'Article 122a

RSS information and communications system

(Article 155(2) of the Code)

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the Commission and the customs authorities of the Member States shall, using an electronic regular shipping services information and communication system, store and have access to the following information:

(a) the data of the applications;

(b) the regular shipping service authorisations and, where applicable, their amendment or revocation;

(c) the names of the ports of call and the names of the vessels assigned to the service;

(d) all other relevant information.

2. The customs authorities of the Member State to whom the application has been made shall notify the customs authorities of the other Member States concerned by the shipping service through the electronic regular shipping services information and communication system referred to in paragraph 1.

3. If the customs authorities notified refuse the application it shall be communicated through the electronic regular shipping service information and communication system referred to in paragraph 1.

4. The electronic regular shipping service information and communication system referred to in paragraph 1 shall be used to store the authorisation and to notify the customs authorities of the Member States concerned by the shipping service that the authorisation was issued.

5. Where an authorisation is revoked by the customs authority to whom the application has been made or at the request of the shipping company, that customs authority shall notify the revocation to the customs authorities of the Member States concerned by the shipping service using the electronic regular shipping services information and communication system referred to in paragraph 1.';

(8) in Article 124, the following paragraph is added:

'Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, the first paragraph of this Article shall not apply.';

(9) the following Article 124a is inserted:

'Article 124a

Proof of the customs status of Union goods by means of a 'T2L' or 'T2LF' document

(Article 6(3)(a) of the Code)

Until the deployment of the PoUS system referred to in the Annex to the Implementing Decision 2014/255/EU and when a paper 'T2L' or 'T2LF' document is used, the following applies:

(a) The person concerned shall enter 'T2L' or 'T2LF' in the right-hand subdivision of box 1 of the form and 'T2Lbis' or 'T2LFbis' in the right-hand subdivision of box 1 of any continuation sheets used.

(b) The customs authorities may authorise any persons to use loading lists which do not comply with all the requirements, where those persons:

— are established in the Union;

— regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;

— have not committed any serious or repeated offences against customs or tax legislation.

(c) The authorisations referred to in point (b) shall be granted only where:

— the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and

— the person concerned keeps records which enable the customs authorities to carry out effective controls.

(d) A 'T2L' or 'T2LF' document shall be drawn up in a single original.

(e) In case of endorsement by customs it shall comprise the following, which should, as far as possible, appear in box 'C'. Office of departure':

— in the case of 'T2L' or 'T2LF' documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;

— in the case of continuation sheets or loading lists, the number appearing on the 'T2L' or 'T2LF' document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.';

(10) in Article 126, the following paragraph is added:

'3. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, in case of endorsement by customs the endorsement shall include the name and stamp of the competent customs office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.';

(11) the following Article 126a is inserted:

'Article 126a

Proof of the customs status of Union goods by production of a shipping company's manifest

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the shipping company's manifest shall include at least the following information:

(a) the name and full address of the shipping company;

(b) the name of the vessel;

(c) the place and date of loading;

(d) the place of unloading.

The manifest shall further include, for each consignment:

(e) the reference for the bill of lading or other commercial document;

(f) the number, description, marks and reference numbers of the packages;

(g) the normal trade description of the goods including sufficient detail to permit their identification;

(h) the gross mass in kilograms;

(i) the container identification numbers, where applicable; and

(j) the following entries for the status of the goods:

— the letter 'C' (equivalent to 'T2L') for goods whose customs status of Union goods can be demonstrated,

— the letter 'F' (equivalent to 'T2LF') for goods whose customs status of Union goods can be demonstrated, consigned to or originating in a part of the customs territory of the Union where the provisions of Directive 2006/112/EC do not apply,

— the letter 'N' for all other goods.

2. In case of endorsement by customs the shipping company's manifest shall include the name and stamp of the competent customs office, the signature of an official at that office and the date of endorsement.';

(12) Article 128 is amended as follows

(a) the title is replaced by the following:

'Facilitation for issuing a means of proof by an authorised issuer'

(b) paragraph 2 is replaced by the following:

'2. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of any Member State may authorise any person, established in the customs territory of the Union, who applies to be authorised to establish the customs status of Union goods by means of an invoice or a transport document relating to goods having the customs status of Union goods which value exceeds EUR 15 000, of a 'T2L' or a 'T2LF' document or of a shipping company's manifest, to use such documents without having to present them for endorsement to the competent customs office.'

(c) the following paragraphs are added:

'3. The authorisations referred to in paragraphs 1 and 2 shall be issued by the competent customs office at the request of the person concerned.

4. The authorisation referred to in paragraph 2 shall be granted only where

(a) the person concerned has not committed any serious or repeated offences against customs or tax legislation;

(b) the competent customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;

(c) the person concerned keeps records which enable the customs authorities to carry out effective controls; and

(d) the person concerned regularly issues the proof of the customs status of Union goods, or whose competent customs authorities know that he can meet the legal obligations for the use of those proofs.

5. Where the person concerned has been granted the status of AEO in accordance with Article 38 of the Code, the conditions listed under paragraph 4(a) to (c) of this Article are deemed to be fullfilled.';

(13) the following Articles 129a to Article 129d are inserted:

'Article 129a

Formalities when issuing a 'T2L' or 'T2LF' document, an invoice or transport document by an authorised issuer

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer shall make a copy of each 'T2L' or 'T2LF' document issued. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least three years.

2. The authorisation referred to in Article 128(2) shall specify, in particular:

(a) the customs office assigned responsibility for pre-authenticating the 'T2L' or 'T2LF' forms used for drawing up the documents concerned, for the purposes of Article 129b(1);

(b) the manner in which the authorised issuer shall establish that the forms have been properly used;

(c) the excluded categories or movements of goods;

(d) the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable it to carry out any necessary controls before departure of the goods.

(e) that the front of the commercial documents concerned or box 'C'. Office of departure' on the front of the forms used for the purposes of compiling the 'T2L' or 'T2LF' document and, where appropriate, the continuation sheets, shall be stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or

(i) stamped in advance with the stamp of the customs office referred to in paragraph2(a) and signed by an official of that office; or

(ii) stamped by the authorised issuer with a special stamp. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp have to be completed with the following information:

— Coat of arms or any other signs or letter characterising the country;

— Competent customs office;

— Date;

— Authorised issuer; and

— Authorisation number.

(f) Not later than on consignment of the goods, the authorised issuer shall complete and sign the form. He shall also enter in box 'D'. Control by 'office of departure' of the 'T2L' or 'T2LF' document, or in a clearly identifiable space on the commercial document used, the name of the competent customs office, the date of completion of the document, and one of the following endorsements:

— Expedidor autorizado

— Godkendt afsender

— Zugelassener Versender

— Εγκεκριμένος αποστολέας

— Authorised consignor

— Expéditeur agréé

— Speditore autorizzato

— Toegelaten afzender

— Expedidor autorizado

— Hyväksytty lähettäjä

— Godkänd avsändare

— Schválený odesílatel

— Volitatud kaubasaatja

— Atzītais nosūtītājs

— Įgaliotas siuntėjas

— Engedélyezett feladó

— Awtorizzat li jibgħat

— Upoważniony nadawca

— Pooblaščeni pošiljatelj

— Schválený odosielateľ

— Одобрен изпращач

— Expeditor agreat

Article 129b

Facilitations for an authorised issuer

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer may be authorised not to sign 'T2L' or 'T2LF' documents or commercial documents used bearing the special stamp referred to in Article 129a(2)(e)(ii) which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised issuer has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all 'T2L' or 'T2LF' documents or commercial documents issued bearing the special stamp.

2. T2L or 'T2LF' documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised issuer's signature one of the following endorsements:

— Dispensa de firma

— Fritaget for underskrift

— Freistellung von der Unterschriftsleistung

— Δεν απαιτείται υπογραφή

— Signature waived

— Dispense de signature

— Dispensa dalla firma

— Van ondertekening vrijgesteld

— Dispensada a assinatura

— Vapautettu allekirjoituksesta

— Befriad från underskrift

— Podpis se nevyžaduje

— Allkirjanõudest loobutud

— Derīgs bez paraksta

— Leista nepasirašyti

— Aláírás alól mentesítve

— Firma mhux meħtieġa

— Zwolniony ze składania podpisu

— Opustitev podpisa

— Oslobodenie od podpisu

— Освободен от подпис

— Dispensă de semnătură

— Oslobođeno potpisa.

Article 129c

Authorisation to draw up the shipping company's manifest after departure

(Article 153(2) of the Code)

Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of the Member States may authorise shipping companies not to draw up the shipping company's manifest referred to in Article 199(2) of Implementing Regulation (EU) 2015/2447 serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

Article 129d

Conditions to be authorised to draw up the shipping company's manifest after departure

(Article 153(2) of the Code)

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the authorisation not to draw up the shipping company's manifest serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination, shall be granted only to international shipping companies which fulfil the following conditions:

(a) they are established in the Union;

(b) they regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;

(c) they have not committed any serious or repeated offences against customs or tax legislation;

(d) they use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union;

(e) they operate a significant number of voyages between the Member States on recognised routes.

2. The authorisations referred to in paragraph 1 shall be granted only where:

(a) the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and

(b) the persons concerned keep records which enable the customs authorities to carry out effective controls.

3. Where the person concerned holds an AEO certificate referred to in Article 38(2)a of the Code, the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.

4. On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in in Article 129 c.

This authorisation shall be valid in the Member States concerned and shall apply only to transport operations between the ports to which it refers.

5. The simplification shall be operated as follows:

(a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;

(b) the shipping company shall enter in the manifest the information indicated in Article 126a;

(c) the manifest transmitted by electronic data exchange (data exchange manifest) shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest;

(d) the data exchange manifest shall be presented to the customs authorities at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest.

6. The following notifications shall be made:

(a) the shipping company shall notify all offences and irregularities to the customs authorities;

(b) the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.';

(14) in Article 138, the following paragraph is added:

'However, the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, the following shall apply:

(a) point (f) of the first paragraph shall only apply where the goods in question also benefit from relief from other charges, and

(b) goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation in accordance with Article 141.';

(15) in Article 141, the following paragraph is added:

'5. Until the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.'

(16) in Article 144, the following paragraphs are added:

'Until the dates of the upgrading of the relevant National Import Systems necessary for the submission of presentation notifications, as referred to in the Annex to Implementing Decision 2014/255/EU, the customs declaration for release for free circulation of goods in postal consignments referred to in the first paragraph shall be considered to have been lodged and accepted by the act of their presentation to customs, provided the goods are accompanied by a CN22 declaration/or a CN23 declaration or both.

In the cases referred to in the first subparagraph of Article 141, paragraph 2 and in paragraph 3 of that Article, the consignee shall be considered to be the declarant and, where applicable, the debtor. In the cases referred to in the second subparagraph of Article 141, paragraph 2 and in paragraph 4 of that Article, the consignor shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal oeprators shall be considered as the declarant, and, where applicable, as the debtor.';

(17) in Article 146, the following paragraph is added:

'4. Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU and without prejudice to Article 105(1) of the Code, customs authorities may allow for deadlines other than those specified in paragraphs 1 and 3 of this Article.';

(18) in Article 181, the following paragraph is added:

'5. Until the dates of deployment of the UCC Information Sheets (INF) for Special Procedures system referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from paragraph 1 of this Article, means other than electronic data processing techniques may be used.'

(19) in Article 184, the following paragraph is added:

'Until the dates of the upgrading of the New Computerised Transit System referred to in the Annex to Implementing Decision 2014/255/EU, the MRN of a transit declaration shall be submitted to the customs authorities by the means referred to in points (b) and (c) of the first paragraph.'

Article 56

Dates of the upgrading or deployment of the electronic systems concerned

1. The Commission shall publish on its website a detailed overview of the dates of the upgrading or deployment of the electronic systems referred to in the Annex to Implementing Decision 2014/255/EU. The Commission shall keep that overview up to date.

2. Member States shall inform the Commission in detail of their national planning in relation to the deployment windows of the systems referred to in the Annex to Implementing Decision 2014/255/EU as soon as possible and in no case later than six months before the planned date of deployment for a given IT system. Member States shall keep the Commission up to date on their national planning in this regard.

Article 57

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 from 1 May 2016.

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

Done at Brussels, 17 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX 1

TABLE LEGEND

Column headings

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
A1	Exit summary declaration	AES	Annex 9 — Appendix A
A2	Exit summary declaration — Express consignments	AES	Annex 9 — Appendix A
A3	Re-export notification	AES	—
B1	Export declaration and re-export declaration	AES	Annex 9 — Appendix C1
B2	Special procedure — processing — declaration for outward processing	National SPE	Annex 9 — Appendix C1
B3	Declaration for Customs warehousing of Union goods	National SPE	Annex 9 — Appendix C1
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	National	—
C1	Export Simplified declaration	AES	Annex 9 — Appendix A
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export	National EXP	—
D1	Special procedure — transit declaration	NCTS update	Annex 9 — Appendix C1 and Appendix C2
D2	Special procedure — Transit declaration with reduced dataset — (transport by rail, air and maritime transport)	NCTS update	—
D3	Special procedure — Transit — Use of an electronic transport document as customs declaration — (transport by air and maritime transport)	National	—
E1	Proof of the customs status of Union goods (T2L/T2LF)	PoUS	Annex 9 — Appendix C1
E2	Customs goods manifest	PoUS & national for authorised issuers	—
F1a	Entry summary declaration — Sea and inland waterways — Complete dataset	ICS2	Annex 9 — Appendix A

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
F1b	Entry summary declaration — Sea and inland waterways — Partial dataset lodged by the carrier	ICS2	—
F1c	Entry summary declaration — Sea and inland waterways — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) first subparagraph	ICS2	—
F1d	Entry summary declaration — Sea and inland waterways — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) second subparagraph	ICS2	—
F2a	Entry summary declaration — Air cargo (general) — Complete dataset	ICS2	Annex 9 — Appendix A
F2b	Entry summary declaration — Air cargo (general) — Partial dataset lodged by the carrier	ICS2	—
F2c	Entry summary declaration — Air cargo (general) — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1)	ICS2	—
F2d	Entry summary declaration — Air cargo (general) — Minimum dataset to be lodged pre-loading, in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(1)	ICS2	—
F3a	Entry summary declaration — Express consignments — Complete dataset	ICS2	Annex 9 — Appendix A
F3b	Entry summary — Express consignments — Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph	ICS2	—
F4a	Entry summary declaration — Postal consignments — Complete dataset	ICS2	—
F4b	Entry summary declaration — Postal consignments — Partial dataset lodged by the carrier	ICS2	—

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
F4c	Entry summary declaration — Postal consignments — Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph [1] and in accordance with Article 113(2)	ICS2	—
F4d	Entry summary declaration — Postal consignments — Partial dataset at receptacle level lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(2)	ICS2	—
F5	Entry summary declaration — Road and rail	ICS2	Annex 9 — Appendix A
G1	Diversion Notification	ICS2	Annex 9 — Appendix A
G2	Notification of arrival	National AN and ICS2	—
G3	Presentation of goods to customs	National PN	—
G4	Temporary storage declaration	National TS	—
G5	Arrival notification in case of movement of goods under temporary storage	National TS	—
H1	Declaration for release for free circulation and Special procedure — specific use — declaration for end-use	National IMP	Annex 9 — Appendix C1 DV1 Annex (only for declaration for release for free circulation)
H2	Special procedure — storage — declaration for customs warehousing	National SPE	Annex 9 — Appendix C1
H3	Special procedure — specific use — declaration for temporary admission	National SPE	Annex 9 — Appendix C1
H4	Special procedure — processing — declaration for inward processing	National SPE	Annex 9 — Appendix C1
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	National IMP	—
H6	Customs declaration in postal traffic for release for free circulation	National IMP	—

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
I1	Import Simplified declaration	National IMP	Annex 9 — Appendix A
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	National IMP	—

(1) The preloading minimum data corresponds to the CN23 data.

ANNEX 2

EUROPEAN UNION **APPLICATION FOR BINDING TARIFF INFORMATION (BTI)**

1. Applicant (full name and address) Telephone number: Fax number: Customs ID/EORI No:	**For Official use** Registration Number: Place of Receipt: Date of Receipt: Year ☐☐☐☐ Month ☐☐ Day ☐☐ BTI Application language: Images to be scanned: Yes ☐ # ... No ☐ Date of issue: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Issuing officer: ..... All Samples returned: ☐
2. Holder (full name and address) (Confidential) Telephone number: Fax number: Customs ID/EORI No:	**Important note** By signing the declaration, the applicant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet(s) lodged with it. The applicant accepts that this information and any photograph(s), sketch(es), brochure(s) etc. can be stored on a database of the European Commission and that the data, including any photograph(s), sketch(es), brochure(s) etc., submitted with the application or obtained (or obtainable) by the administration, and which have not been marked in boxes 2 and 9 of the application as being confidential can be disclosed to the public via the internet.
3. Agent or Representative (full name and address) Telephone number: Fax number: Customs ID/EORI No:	**4. Reissue of a BTI** If you are applying for the reissue of a BTI, please complete this box. BTI Reference Number: Valid from: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Nomenclature Code: .....
5. Customs Nomenclature Please indicate in which nomenclature the goods are to be classified: ☐ Harmonized System (HS) ☐ Combined Nomenclature (CN) ☐ TARIC ☐ Refund nomenclature ☐ Other (Specify):	**6. Type of transaction** Does this application relate to an import or export actually envisaged? Yes ☐ No ☐ **7. Classification envisaged** Please indicate where in your view the goods are classified. Nomenclature Code: .....

8. Description of goods

Include where necessary the precise composition of the goods, the method of analysis used, the type of manufacturing process undergone, the value including the components, the use of the goods, the usual trade name and where appropriate, the packaging for retail sale in the case of sets of goods *(Please use a separate sheet if more space is required*).

9. Commercial denomination and additional information (*) (Confidential)

10. Samples etc.

Please indicate which if any of the following are enclosed with your application.

Description

☐ Brochures

☐ Photographs

☐ Samples

☐ Other

Do you wish your samples to be returned?

Yes ☐ No ☐

Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.

11. Other BTI Applications (*) **and other BTI held** (*)

Please indicate if you have applied for, or been issued with BTI for identical or similar goods at other Customs offices or in other Member States.

Yes ☐ No ☐

If yes, please give details and enclose a photocopy of the BTI:

Country of Application: Place of Application: Date of Application: Year ☐☐☐☐ Month ☐☐ Day ☐☐ BTI Reference: Date of Start of Validity: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Nomenclature Code:	Country of Application: Place of Application: Date of Application: Year ☐☐☐☐ Month ☐☐ Day ☐☐ BTI Reference: Date of Start of Validity: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Nomenclature Code:

12. BTI issued to other Holders (*)

Please indicate if you are aware of BTI for identical or similar products already issued to other holders.

Yes ☐ No ☐

If yes, please give details:

Issuing country: BTI Reference: Date of Start of Validity: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Nomenclature Code:	Issuing country: BTI Reference: Date of Start of Validity: Year ☐☐☐☐ Month ☐☐ Day ☐☐ Nomenclature Code:

13. Date and Signature

Your reference:

Date:

Year ☐☐☐☐ Month ☐☐ Day ☐☐

Signature:

For Official Use:

(*) *Please use a separate sheet of paper if more space is required.*

ANNEX 3

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

1	**1. Competent customs authority**	**2. BTI reference**
COPY FOR HOLDER	**3. Holder (name and address)** confidential	**4. Date of start of validity**
	Important notice Without prejudice to the provisions of Article 34(4) and (5) of Regulation (EC) No 952/2013 of the European Parliament and the Council this BTI remains valid for 3 years as from the date of start of validity. The information supplied will be stored on a database of the European Commission for the purpose of the application of Commission Implementing Commission Implementing Regulation (EU) 2015/2447 [IA-I-2-20] and the data of the BTI, including any photograph(s), image(s), brochure(s) etc., but with the exception of the information contained in boxes 3 and 8, may be disclosed to the public via the internet. The holder shall have the right to appeal against this BTI.	**5. Data and reference of the application** **6. Classification of the goods in the customs nomenclature**
1		
	7. Description of goods	
	8. Commercial denomination and additional information confidential	
	9. Justification of the classification of the goods	
	10. This BTI decision has been issued on the basis of the following material provided by the applicant Description ☐ Brochures ☐ Photos ☐ Samples ☐ Other ☐ Place: Signature Date: Stamp	

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

2

1. Competent customs authority

2. BTI reference

COPY FOR COMMISSION

3. Holder (name and address) confidential

4. Date of start of validity

Important notice

Without prejudice to the provisions of Article 34(4) and (5) of Regulation (EC) No 952/2013 of the European Parliament and the Council this BTI remains valid for 3 years as from the date of start of validity.

The information supplied will be stored on a database of the European Commission for the purpose of the application of Commission Implementing Regulation (EU) 2015/2447 [IA-I-2-20] and the data of the BTI, including any photograph(s), image(s), brochure(s) etc., but with the exception of the information contained in boxes 3 and 8, may be disclosed to the public via the internet.

The holder shall have the right to appeal against this BTI.

5. Data and reference of the application

6. Classification of the goods in the customs nomenclature

2

7. Description of goods

8. Commercial denomination and additional information confidential

9. Justification of the classification of the goods

10. This BTI decision has been issued on the basis of the following material provided by the applicant

Description ☐ Brochures ☐ Photos ☐ Samples ☐ Other ☐

Place: Signature

Date: Stamp

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

3

COPY FOR MEMBER STATE

3

1. Competent customs authority

2. BTI reference

3. Holder (name and address) confidential

4. Date of start of validity

Important notice

Without prejudice to the provisions of Article 34(4) and (5) of Regulation (EC) No 952/2013 of the European Parliament and the Council this BTI remains valid for 3 years as from the date of start of validity.

The information supplied will be stored on a database of the European Commission for the purpose of the application of Commission Implementing Regulation (EU) 2015/2447 [IA-I-2-20] and the data of the BTI, including any photograph(s), image(s), brochure(s) etc., but with the exception of the information contained in boxes 3 and 8, may be disclosed to the public via the internet.

The holder shall have the right to appeal against this BTI.

5. Data and reference of the application

6. Classification of the goods in the customs nomenclature

7. Description of goods

8. Commercial denomination and additional information confidential

9. Justification of the classification of the goods

10. This BTI decision has been issued on the basis of the following material provided by the applicant

Description ☐ Brochures ☐ Photos ☐ Samples ☐ Other ☐

Place: Signature

Date: Stamp

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

4	11. Competent customs authority to be contacted for additional information (name, full address, telephone, telefax)	12. BTI reference
COPY FOR COMMISSION		13. Language bg ☐ fi ☐ nl ☐ cs ☐ fr ☐ pl ☐ da ☐ hr ☐ pt ☐ de ☐ hu ☐ ro ☐ el ☐ it ☐ sk ☐ en ☐ lt ☐ sl ☐ es ☐ lv ☐ sv ☐ et ☐ mt ☐
4		
	14. Keywords:	

EUROPEAN UNION – BINDING TARIFF INFORMATION DECISION **BTI**

5

COPY FOR MEMBER STATE

5

11. Competent customs authority to be contacted for additional information

(name, full address, telephone, telefax)

12. BTI reference

13. Language

bg	☐	fi	☐	nl	☐
cs	☐	fr	☐	pl	☐
da	☐	hr	☐	pt	☐
de	☐	hu	☐	ro	☐
el	☐	it	☐	sk	☐
en	☐	lt	☐	sl	☐
es	☐	lv	☐	sv	☐
et	☐	mt	☐		

14. Keywords:

ANNEX 4

EUROPEAN UNION

APPLICATION FOR BINDING TARIFF INFORMATION (BTI) DECISION

1. Applicant (mandatory)

Name: (confidential)

Street and number:

Country: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Postcode: ☐☐☐☐☐☐☐☐

City:

Applicant identification:

EORI No:

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

For official use

Registration Number:

☐☐ ☐☐☐☐ ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

National reference number (if any):

Place of receipt:

Date of receipt:

Year ☐☐☐☐ Month ☐☐ Day ☐☐

Status of the application: ☐☐☐

2. Place where main accounts for customs purposes are held or accessible

(if different from above)

Street and number:

Country: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Postcode: ☐☐☐☐☐☐☐☐

City:

6. Type of transaction (mandatory)

Please indicate whether you intend to use the BTI decision resulting from this application for one of the following customs procedures:

Release for free circulation Yes ☐ No ☐

Special procedures Yes ☐ No ☐

(Specify) .....

Export Yes ☐ No ☐

3. Customs representative (if any)

Name:

Street and number:

Country: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Postcode: ☐☐☐☐☐☐☐☐

City:

Representative identification:

EORI No:

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

7. Customs Nomenclature (mandatory)

Please indicate in which nomenclature the goods are to be classified:

☐ Combined Nomenclature (CN)

☐ TARIC

☐ Refund nomenclature

☐ Other (Specify): .....

4. Contact person responsible for the application

(mandatory)

Name:

Telephone Number:

Fax Number:

E-mail address:

5. Reissue of a BTI decision (mandatory)

Indicate whether the application concerns the reissue of a BTI decision.

Yes ☐ No ☐

If yes, provide the relevant details.

BTI Decision Reference number: .....

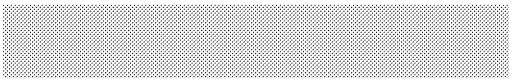
Valid from:

Year ☐☐☐☐ Month ☐☐ Day ☐☐

Commodity Code: .....

8. Commodity code

Indicate the customs nomenclature code under which the applicant expects the goods to be classified.



9. Description of goods (mandatory)

Detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature. This should also include details of the composition of the goods and any methods of examination used for its determination where the classification depends on it. Any details which the applicant considers to be confidential should be entered in 8. Commercial denomination and additional information.

10. **Commercial denomination and additional information** (*) (confidential)

Indicate any particulars which the applicant wishes to be treated as confidential, including the trademark and model number of the goods.

11. Samples etc.

Indicate whether any samples, photographs, brochures or other documents available which may assist the customs authorities in determining the correct classification of the customs nomenclature, are attached as annexes.

Samples ☐ Photographs ☐ Brochures ☐ Other ☐

Do you wish your samples to be returned?

Yes ☐ No ☐

Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.

12. Other BTI Applications and other BTI held

Please indicate if you have applied for, or been issued with, BTIs for identical or similar goods at other Customs offices or in other Member States.

Yes ☐ No ☐

If yes, please give details:

Country of Application: ☐☐	Country of Application: ☐☐
Place of Application:	Place of Application:
Date of Application:	Date of Application:
Year ☐☐☐☐ Month ☐☐ Day ☐☐	Year ☐☐☐☐ Month ☐☐ Day ☐☐
BTI Decision Reference number:	BTI Decision Reference Number:
Start date of the decision:	Start date of the decision:
Year ☐☐☐☐ Month ☐☐ Day ☐☐	Year ☐☐☐☐ Month ☐☐ Day ☐☐
Commodity Code:	Commodity Code:

13. BTI decisions issued to other Holders (mandatory)

Please indicate if you are aware of BTIs for identical or similar goods already issues to other holders.

Yes ☐ No ☐

If yes, please give details:

BTI Decision Reference number:	BTI Decision Reference number:
Start date of the decision:	Start date of the decision:
Year ☐☐☐☐ Month ☐☐ Day ☐☐	Year ☐☐☐☐ Month ☐☐ Day ☐☐
Commodity Code:	Commodity Code:

14. Are you aware of any legal or administrative proceedings concerning tariff classification pending within the EU, or a court ruling on tariff classification already handed down within the EU, relating to the goods described in boxes 9 and 10?

(mandatory)

Yes ☐ No ☐

If yes, please give details:

Country: ☐☐

Name of the court:

Address of the court:

Reference number of the case:

15. Date and Authentication (mandatory)

Date:

Year ☐☐☐☐ Month ☐☐ Day ☐☐

Signature:

Important note

By authenticating this application, the applicant accepts responsibility for the accuracy and completeness of the data contained in it, as well as for any additional information provided with it. The applicant accepts that these data and any photograph(s), image(s), brochure(s), etc. can be stored on a database of the European Commission and that the data, including any photograph(s), image(s), brochure(s), etc., submitted with this application or obtained (or obtainable) by the administration, and which have not been marked under data elements No 1, 2 and 8 of this application as being confidential shall be disclosed to the public via the internet.

16. Additional information

ANNEX 5

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

1. Decision taking customs authority

2. BTI decision reference number

3. Holder (confidential)

Name:

Street and number:

Country:

Postcode:

City:

Applicant identification:

EORI No:

4. Period of validity

	year	month	day
Start date of the decision:			
Date of expiry of the decision:			
End date of extended use:			

Quantity:

Invalidation reason:

Important note

Without prejudice to the provisions of Article 34(4) and (5) of Regulation (EC) No 952/2013 of the European Parliament and the Council this BTI remains valid for 3 years as from the date of start of validity.

The information supplied will be stored on a database of the European Commission for the purpose of the application of Commission implementing Regulation (EU) 2015/2447 [IA-I-2-20] and the data of the BTI, including any photograph(s), image(s), brochure(s) etc., but with the

exception of the information contained in boxes 3 and 8, shall be disclosed to the public via the internet.

The holder shall have the right to appeal against this BTI.

5. Date and registration number of the application

	year	month	day
Date:			

Registration number:

6. Commodity code

7. Description of goods

8. Commercial denomination and additional information (confidential)

9. Justification of the classification of the goods

10. This BTI decision has been issued on the basis of the following material provided by the applicant

Description ☐ Brochures ☐ Photos ☐ Samples ☐ Other ☐

Place: Signature

Date: Stamp

EUROPEAN UNION — BINDING TARIFF INFORMATION DECISION **BTI**

11. Keywords:

12. Images

ANNEX 6

EUROPEAN UNION

SPECIMEN

Application for AEO Authorisation

(Referred to in Article 31 of the Code)

Note: please refer to the explanatory note when filling out the form

<table>
<tr><td>1. Applicant</td><td colspan="3">Reserved for customs purposes</td></tr>
<tr><td colspan="2">2. Legal status of applicant</td><td colspan="2">3. Date of establishment</td></tr>
<tr><td colspan="4">4. Address of establishment</td></tr>
<tr><td colspan="4">5. Location of main place of business</td></tr>
<tr><td colspan="2">6. Contact person (name, phone, fax, e-mail)</td><td colspan="2">7. Correspondence address</td></tr>
<tr><td>8. VAT ID number(s)</td><td colspan="2">9. Trader Identification number (s)</td><td>10. Legal registration number</td></tr>
<tr><td colspan="4">11. Requested type of authorisation

☐ AEO authorisation — Customs Simplifications

☐ AEO authorisation — Security and Safety

☐ AEO authorisation — Customs Simplifications/Security and Safety</td></tr>
<tr><td colspan="2">12. Economic sector of activity</td><td colspan="2">13. Member State(s), where customs related activities are carried out</td></tr>
</table>

14. **Border crossing information**	15. **Simplifications or facilitations already granted, certificates mentioned in Article 28(2) of Commission Implementing Regulation (EU) 2015/2447 and/or status of regulated agent or known consignor obtained as mentioned in Article 28(3) of Implementing Regulation (EU) 2015/2447**
16. **Office where customs documentation is kept:**	
17. **Office responsible for providing all customs documentations:**	
18. **Office where main accounts are kept:**	
19. **Signed:**	**Dated:** .....
Name:	**Number of annexes**:

EXPLANATORY NOTES

1. **Applicant:**

Enter the full name of the applicant economic operator as recorded in the EORI system.

2. **Legal status of applicant:**

Enter the legal status as mentioned in the document of establishment.

3. **Date of establishment**

Enter — with numbers — the day, month and year of establishment.

4. **Address of establishment**

Enter the full address of the place where your entity was established, including the country.

5. **Location of main place of business:**

Enter the full address of the place of your business where the main activities are carried out.

6. **Contact person:**

Indicate the full name, phone and fax numbers, and e-mail address of the contact person designated by you within your company to be contacted by the customs authorities when examining the application.

7. **Correspondence address:**

Fill in only in if this differs from your address of establishment.

8.9. and 10. **VAT, Trader Identification and Legal registration numbers:**

Enter the required numbers

The Trader identification Number(s) is (are) the identification number(s) registered by the customs authority(es)

The legal registration number is the registration number given by the company registration office.

If the numbers are the same, enter only the VAT ID number

If the applicant has no Trader Identification Number because e.g. in the applicant's Member State this number does not exist, leave the box blank.

11. **Requested type of authorisation:**

Make a cross in the relevant box.

12. **Economic sector of activity:**

Describe your activity.

13. **Member States, where customs related activities are carried out:**

Enter the relevant ISO alpha-2 country code(s).

14. **Border crossing information:**

Indicate the names of customs offices regularly used for border crossing.

15. **Simplifications or facilitations already granted, certificates mentioned in Article 28(2) of Commission Implementing Regulation (EU) 2015/2447, and/or status of regulated agent or known consignor obtained as mentioned in Article 28(3) of Implementing Regulation (EU) 2015/2447:**

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. The relevant customs procedure shall be entered in the form of the codes used in the second or third subdivision of Box 1 of the single administrative document.

In case the applicant is the holder of one or more authorisations/certificates mentioned above indicate the type and the number of the authorisation/certificate(s).

16, 17 and 18. **Offices for documentations/main accounts:**

Enter the full addresses of the relevant offices. If the offices have the same address, fill in only box 16.

19. **Name, date and signature of the applicant:**

Signature: the signatory should add his capacity. The signatory should always be the person who represents the applicant as a whole.

Name: name of the applicant and the stamp of the applicant.

Number of annexes: the applicant shall give the following general information:

1. Overview of the principal owners/shareholders, stating names and addresses and their proportional interests. Overview of the members of the board of directors. Are owners known by the customs authorities for previous non-compliant behaviour?

2. The person responsible in the applicant's administration for customs matters.

3. Description of the economic activities of the applicant.

4. Specification of the location details of the various sites of the applicant and brief descriptions of the activities in each site. Specification of whether the applicant and each site acts within the supply chain in its own name and its own behalf, or acts in its own name and on behalf on another person, or acts in name of and on behalf of another person.

5. Specification of whether the goods are bought from and/or supplied to companies which are affiliated with the applicant.

6. Description of the internal structure of the organisation of the applicant. Please attach, if it exists, documentation on the functions/competencies for each department and/or function.

7. The number of the employees in total and for each division.

8. The names of the key office-holders (managing directors, divisional heads, accounting managers, head of customs division etc.). Description of the adopted routines in situation when the competent employee is not present, temporarily or permanently.

9. The names and the position within the organisation of the applicant who have specific customs expertise. Assessment of the level of knowledge of these persons in regards of the use of IT technology in customs and commercial processes and general commercial matters.

10. Agreement or disagreement with the publication of the information in the AEO authorisation in the list of authorised economic operator referred to in Article 14x(4).

ANNEX 7

EUROPEAN UNION

SPECIMEN

AEO authorisation

	..... (Authorisation number)
1. **Holder of the AEO authorisation**	2. **Issuing authority**

The Holder mentioned in box 1 is an

Authorised Economic Operator

☐ — Customs Simplifications

☐ — Security and Safety

☐ — Customs Simplifications/Security and Safety

3. **Date from which the authorisation is effective:**

EXPLANATORY NOTES

Authorisation number

The Authorisation number shall always begin with the ISO alpha-2 country code of the issuing Member State, followed by one of the following letters:

AEOC for AEO Authorisation — Customs Simplifications

AEOS for AEO Authorisation — Security and Safety

AEOF for AEO Authorisation — Customs Simplifications/Security and Safety

The letters as described above should be followed by the national authorisation number.

1. **Holder of the AEO Authorisation**

The full name of the Holder shall be mentioned, as indicated in Box 1 of the Application form in Annex 1C, as well as the VAT ID number(s) as indicated in Box 8 of the Application form, if relevant the Trader Identification Number(s) as indicated in Box 9 of the Application form, and the Legal registration number as indicated in Box 10 of the Application form.

2. **Issuing authority**

Signature, the name of the Member State's customs administration and the stamp.

The name of the Member State's customs administration can be mentioned on a regional level, if the customs administration organisational structure requires it.

Reference to the type of the Authorisation

Make a cross in the relevant box.

3. **Date from which the Authorisation is effective**

Indicate the day, the month and the year, in accordance with Article 29 of Commission Delegated Regulation (EU) 2015/2446.

ANNEX 8

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE D.V.1

<table>
<tr><td>1 NAME AND ADDRESS OF THE SELLER</td><td rowspan="6">For official use</td></tr>
<tr><td>2a NAME AND ADDRESS OF THE BUYER</td></tr>
<tr><td>2b NAME AND ADDRESS OF THE DECLARANT</td></tr>
<tr><td>3 TERMS OF DELIVERY</td></tr>
<tr><td>4 NUMBER AND DATE OF THE INVOICE</td></tr>
<tr><td>5 NUMBER AND DATE OF CONTRACT</td></tr>
<tr><td colspan="2">6 Number and date of any previous customs decision concerning boxes 7 to 9</td></tr>
</table>

7(a) Are buyer and seller related in the sense of Article 127 of Implementing Regulation (EU) 2015/2447?	**YES**	**NO**
(If NO go to box 8)		
(b) Did the relationship INFLUENCE the price of the imported goods?	**YES**	**NO**
(c) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 134(2) of Implementing Regulation (EU) 2015/2447 (optional reply)?	**YES**	**NO**
(If YES give details)		

8(a) Are there any RESTRICTIONS as to the disposition or use of the goods, other than restrictions which:		
— are imposed or required by law or by the public authorities in the Union; or		
— limit the geographical area in which the goods may be resold; or		
— do not substantially affect the value of the goods?	**YES**	**NO**
(b) Is the sale or price subject to CONDITIONS or CONSIDERATIONS for which a value cannot be determined with respect to the goods being valued?	**YES**	**NO**
Specify the nature of restrictions, conditions or considerations as appropriate		
If the value of conditions or considerations can be determined, indicate the amount in box 11(b)		

9(a) Are there any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of sale?	**YES**	**NO**
(b) Is the sale or price subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE of the goods accrues directly or indirectly to the seller?	**YES**	**NO**
If YES to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16		

10(a) Number of calculation sheets attached

10(b) Place, date and signature

FOR OFFICIAL USE	Calculation sheet No	Item	Item	Item
A Basis of calculation	**11** (a) Price paid or payable in CURRENCY OF INVOICE			
	(b) Indirect payments (see box 8(b))			
	(c) Exchange rate			
	12 Total A in NATIONAL CURRENCY			
B Additions	**13** Costs incurred by the buyer:			
	(a) Commissions, except buying commission			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods (the values shown represent an apportionment where appropriate):			
	(a) Material, components, parts and similar items incorporated in the imported goods			
	(b) Tools, dies, moulds and similar items used in the production of the imported goods			
	(c) Materials consumed in the production of the imported goods			
	(d) Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods			
	15 Royalties and licence fees (see box 9(a))			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller (see box 9(b))			

	17 Costs of delivery to the place of introduction in the EU:			
	(a) Transport			
	(b) Loading and handling charges			
	(c) Insurance			
	18 Total B in NATIONAL CURRENCY			
C Deductions	**19** Costs of transport after introduction in the EU			
	20 Charges for construction, erection, assembly, maintainance or technical assistance undertaken after importation			
	21 Other charges (specify)			
	22 Duties and taxes payable in the Union by reason of the importation or sale of the goods			
	23 Total C in NATIONAL CURRENCY			
24 CUSTOMS VALUE DECLARED (A+B-C)				

ANNEX 9

Appendix A

1. **Introductory notes to the tables**

Note 1. Generalities

1.1. The summary declaration that must be lodged for goods entering or leaving the customs territory of the Union contains the information detailed in Tables 1 to 5 for each of the situations or modes of transport concerned. The diversion request that needs to be made where an active means of transport entering the customs territory of the Union is to arrive first at a customs office located in a Member State that was not declared in the entry summary declaration contains the information detailed in Table 6.

1.2. Tables 1 to 7 include all data elements necessary for the procedures, declarations and diversion requests concerned. They provide comprehensive views of the requirements necessary for the various procedures, declarations and diversion requests.

1.3. The headings of the columns are self-explanatory and refer to these procedures and declarations.

1.4. An 'X' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at the declaration item of goods level. A 'Y' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at declaration header level. A 'Z' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at the conveyance report level. Any combination of these symbols 'X', 'Y' and 'Z' means that the data element concerned can be requested for the procedure or declaration described in the title of the relevant column at any of the levels concerned.

1.5. The descriptions and notes contained in Section 4 in respect of entry and exit summary declaration, of simplified procedures and of diversion requests apply to the data elements referred to in Tables 1 to 7.

Note 2. Customs declaration used as an entry summary declaration

2.1. Where a customs declaration, as referred to in Article 162 of the Code, is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'Entry summary declaration' of Tables 1 to 4.

Where a customs declaration, as referred to in Article 166 of the Code, is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure in Table 7, include the particulars set out in column 'Entry summary declaration' of Tables 1 to 4.

2.2. Where a customs declaration, as referred to in Article 162 of the Code is presented by an AEO under article 38, 2, b of the code and is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'AEO Entry summary declaration' of Table 5.

Where a customs declaration, as referred to in Article 166 of the Code is presented by an AEO under article 38, 2, b of the code and is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure in Table 7, include the particulars set out in column 'AEO Entry summary declaration' of Table 5.

Note 3. Customs declaration at export

3.1. Where a customs declaration, as referred to in Article 162 of the Code, is required, in accordance with Article 263(3)(a) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'Exit summary declaration' of Tables 1 and 2.

Where a customs declaration, as referred to in Article 166 of the Code, is required, in accordance with Article 263(3)(a) of the Code, that declaration must, in addition to the particulars required for the specific procedure in Table 7, include the particulars set out in column 'Exit summary declaration' of Tables 1 and 2.

Note 4. Other specific circumstances in respect of exit and entry summary declarations and particular types of goods traffic. Note to Tables 2 to 4

4.1. The columns 'Exit summary declaration — Express consignments' and 'Entry summary declaration — Express consignments' of Table 2 cover the required data which shall be provided electronically to customs authorities for risk-analysis purposes prior to departure or arrival of express consignments. Postal services may choose to provide electronically the data contained in those columns of Table 2 to customs authorities for risk-analysis purposes prior to departure or arrival of postal consignments.

4.2. For the purposes of this Annex, an express consignment means an individual item carried via an integrated service of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over such items throughout the supply of the service.

4.5. Tables 3 and 4 contain the information necessary for entry summary declarations in the context of road and rail modes of transport.

4.6. Table 3 for road mode of transport applies also in case of multimodal transport, unless otherwise provided in Section 4.

Note 5. Simplified procedures

5.1. The declarations for simplified procedures referred to in Article 166 of the Code contain the information detailed in Table 7.

5.2. The reduced format for certain data elements provided for simplified procedures does not limit or influence the requirements set out in Appendices C1 and D1, notably in respect of the information to be provided in supplementary declarations.

2. **Requirements for entry and exit summary declarations**

2.1. *Situation for air, sea, inland waterways and other modes of transport or situations not referred to under Tables 2 to 4 — Table 1*

Name	Exit summary declaration (See note 3.1)	Entry summary declaration (See note 2.1)
Number of items	Y	Y
Unique consignment reference number	X/Y	X/Y
Transport document number	X/Y	X/Y
Consignor	X/Y	X/Y
Person lodging the summary declaration	Y	Y
Consignee	X/Y	X/Y
Carrier		Z
Notify party		X/Y
Identity and nationality of active means of transport crossing the border		Z

Name	Exit summary declaration (See note 3.1)	Entry summary declaration (See note 2.1)
Conveyance reference number		Z
First place of arrival code		Z
Date and time of arrival at first place of arrival in Customs territory		Z
Country(ies) of routing codes	Y	Y
Mode of transport at the border		Z
Customs office of exit	Y	
Location of goods	Y	
Place of loading		X/Y
Place of unloading code		X/Y
Goods description	X	X
Type of packages (code)	X	X
Number of packages	X	X
Shipping marks	X/Y	X/Y
Equipment identification number, if containerised	X/Y	X/Y
Goods item number	X	X
Commodity code	X	X
Gross mass (kg)	X/Y	X/Y
UN Dangerous Goods code	X	X
Seal number	X/Y	X/Y
Transport charges method of payment code	X/Y	X/Y
Declaration date	Y	Y
Signature/Authentication	Y	Y
Other specific circumstance indicator	Y	Y
Subsequent customs office(-s) of entry code		Z

2.2. *Express consignments — Table 2*

Name	Exit summary declaration — Express consignments (See notes 3.1 and 4.1 to 4.3)	Entry summary declaration — Express consignments (See notes 2.1 and 4.1 to 4.3)
Unique consignment reference number		
Transport document number		
Consignor	X/Y	X/Y
Person lodging the summary declaration	Y	Y
Consignee	X/Y	X/Y
Carrier		Z
Conveyance reference number		Z
Date and time of arrival at first place of arrival in customs territory		Z
Country(ies) of routing codes	Y	Y
Mode of transport at the border		Z
Customs office of exit	Y	
Location of goods	Y	
Place of loading		Y
Place of unloading code		X/Y
Goods description	X	X
Equipment identification number, if containerised		
Goods item number	X	X
Commodity code	X	X
Gross mass (kg)	X/Y	X/Y
UN Dangerous Goods Code	X	X
Transport charges method of payment code	X/Y	X/Y
Declaration date	Y	Y
Signature/Authentication	Y	Y
Other specific circumstance indicator	Y	Y
Subsequent customs office(-s) of entry code		Z

2.3. *Road mode of transport — Entry summary declaration information — Table 3*

Name	Road — Entry summary declaration (See note 2.1)
Number of items	Y
Unique consignment reference number	X/Y
Transport document number	X/Y
Consignor	X/Y
Person lodging the summary declaration	Y
Consignee	X/Y
Carrier	Z
Identity and nationality of active means of transport crossing the border	Z
First place of arrival code	Z
Date and time of arrival at first place of arrival in Customs territory	Z
Countries of routing codes	Y
Mode of transport at the border	Z
Place of loading	X/Y
Place of unloading code	X/Y
Goods description	X
Type of packages code	X
Number of packages	X
Equipment identification number if containerised	X/Y
Goods item number	X
Commodity code	X
Gross mass (kg)	X/Y
Transport charges method of payment code	X/Y
UN Dangerous Goods Code	X
Seal number	X/Y
Declaration date	Y
Signature/Authentication	Y
Other specific circumstance indicator	Y

2.4. *Rail mode of transport — Entry summary declaration information — Table 4*

Name	Rail — Entry summary declaration (See note 2.1)
Number of items	Y
Unique consignment reference number	X/Y
Transport document number	X/Y
Consignor	X/Y
Person lodging the entry summary declaration	Y
Consignee	X/Y
Carrier	Z
Identity and nationality of active means of transport crossing the border	Z
Conveyance reference number	Z
First place of arrival code	Z
Date and time of arrival at first place of arrival in Customs territory	Z
Countries of routing codes	Y
Mode of transport at the border	Z
Place of loading	X/Y
Place of unloading code	X/Y
Goods description	X
Type of packages code	X
Number of packages	X
Equipment identification number, if containerised	X/Y
Goods item number	X
Commodity code	X
Gross mass (kg)	X/Y
Transport charges method of payment code	X/Y
UN Dangerous Goods Code	X
Seal number	X/Y
Declaration date	Y
Signature/Authentication	Y
Other specific circumstance indicator	Y

2.5. *Authorised economic operators — reduced data requirements for entry summary declarations — Table 5*

Name	Entry summary declaration (See note 2.2)
Unique consignment reference number	X/Y
Transport document number	X/Y
Consignor	X/Y
Person lodging the summary declaration	Y
Consignee	X/Y
Carrier	Z
Notify party	X/Y
Identity and nationality of active means of transport crossing the border	Z
Conveyance reference number	Z
First place of arrival code	Z
Date and time of arrival at first place of arrival in Customs territory	Z
Country(ies) of routing codes	Y
Mode of transport at the border	Z
Customs office of exit	
Place of loading	X/Y
Goods description	X
Number of packages	X
Equipment identification number, if containerised	X/Y
Goods item number	X
Commodity code	X
Declaration date	Y
Signature/Authentication	Y
Other specific circumstance indicator	Y
Subsequent customs office(-s) of entry code	Z

2.6. *Requirements for diversion requests — Table 6*

Name	
Mode of transport at the border	Z
Identification of means of transport crossing the border	Z
Date and time of arrival at first place of arrival in Customs territory	Z
Country code of the declared first office of entry	Z
Person requesting the diversion	Z
MRN	X
Goods item number	X
First place of arrival code	Z
Actual first place of arrival code	Z

3. **Requirements for simplified declaration — Table 7**

Name	Simplified declaration export (See note 3.1)	Simplified declaration import (See note 2.1)
Declaration	Y	Y
Number of items	Y	Y
Unique consignment reference number	X	X
Transport document number	X/Y	X/Y
Consignor/exporter	X/Y	
Consignee		X/Y
Declarant/representative	Y	Y
Declarant/representative status code	Y	Y
Currency code		X
Customs office of exit	Y	
Goods description	X	X
Type of packages (code)	X	X
Number of packages	X	X
Shipping marks	X/Y	X/Y

Name	Simplified declaration export (See note 3.1)	Simplified declaration import (See note 2.1)
Equipment identification number, if containerised		X/Y
Goods item number	X	X
Commodity code	X	X
Gross mass (kg)		X
Procedure	X	X
Net mass (kg)	X	X
Item amount		X
Reference number for entry into the declarant's records	X	X
Number of the authorisation	X	X
Additional information		X
Declaration date	Y	Y
Signature/Authentication	Y	Y

4. **Data elements explanatory notes.**

MRN

Diversion request: The Movement Reference Number is an alternative to the following two data elements:

— Identification of the means of transport crossing the border,

— Date and time of arrival at first place of arrival in customs territory.

Declaration

Enter the codes provided for in Appendix D1 for SAD Box 1, 1st and 2nd subdivisions.

Number of items [1]

Total number of items declared in the declaration or in the summary declaration.

[Ref.: SAD Box 5]

Unique consignment reference number

Unique number assigned to goods, for entry, import, exit and export.

WCO (ISO15459) codes or equivalent shall be used.

Summary declarations: it is an alternative to the transport document number when the latter is not available.

Simplified procedures: the information can be provided where available.

This element provides a link to other useful sources of information.

[Ref.: SAD Box 7]

[1] Automatically generated by computer systems.

Transport document number

Reference of the transport document that covers the transport of goods into or out of the customs territory. Where the person lodging the entry summary declaration is different from the carrier, the transport document number of the carrier shall also be provided.

This includes the code for the type of transport document as provided for in Appendix D1, followed by the identification number of the document concerned.

This element is an alternative to the unique consignment reference number [UCR] when the latter is not available. It provides a link to other useful sources of information.)

Exit ship and aircraft supplies summary declarations: invoice or loading list number.

Entry road mode of transport summary declarations: this information shall be provided to the extent available and may include both references to TIR carnet and to CMR.

Consignor

Party consigning goods as stipulated in the transport contract by the party ordering transport.

Exit summary declarations: This information must be provided when it is different from the person lodging the summary declaration. This information takes the form of the consignor EORI number whenever that number is available to the person lodging the summary declaration. If the consignor EORI number is not available, the full name and address of the consignor shall be provided. Where the particulars required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3)(a) of the Code and with Article 162 of the Code, this information corresponds to the 'Consignor/Exporter' of that customs declaration.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration.

The structure of the number is as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the third country (ISO alpha 2 country code)	Alphabetic 2	a2	US JP CH
2	Unique identification number in a third country	Alphanumeric up to 15	An..15	1234567890ABCDE AbCd9875F pt20130101aa

Examples: 'US1234567890ABCDE' for a consignor in the US (country code: US) whose unique identification number is 1234567890ABCDE. 'JPAbCd9875F' for a consignor in Japan (country code: JP) whose unique identification number is AbCd9875F. 'CHpt20130101aa' for a consignor in Switzerland (country code: CH) whose unique identification number is pt20130101aa.

Identifier of the third country: the European Union's alphabetical codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the country codes laid down in accordance with Article 5(2) of 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 ([1]).

([1]) OJ L 152, 16.6.2009, p. 23.

When a consignor EORI number or a consignor third country unique identification number is provided, his name and address shall not be provided.

Entry summary declarations: This information takes the form of the consignor EORI number whenever that number is available to the person lodging the summary declaration. If the consignor EORI number is not available, the full name and address of the consignor shall be provided.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration. The structure of that number corresponds to the structure as specified in the 'Exit summary declarations' part of this data element explanatory note.

When a consignor EORI number or a consignor third country unique identification number is provided, his name and address shall not be provided.

Consignor/exporter

Party who makes or on whose behalf the export declaration is made and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted.

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the consignor/exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

[Ref.: SAD Box 2]

Person lodging the summary declaration

This information takes the form of the EORI number of the person lodging the summary declaration; his name and address shall not be provided.

Entry summary declarations: one of the persons mentioned in Article 127(4) of the Code.

Exit summary declarations: party defined in Article 271(2) of the Code. This information shall not be provided where, in accordance with Article 263(1) of the Code, the goods are covered by a customs declaration.

Note: This information is necessary to identify the person responsible for presenting the declaration.

Person requesting the diversion:

Diversion request: the person making the request for a diversion at entry. This information takes the form of the EORI number of the person requesting the diversion; his name and address shall not be provided.

Consignee:

Party to whom goods are actually consigned.

Exit summary declarations: In cases referred to in Article 215(2) third subparagraph of Implementing Regulation (EU) 2015/2447, this information in the form of the full name and address of the consignee shall be provided where available. Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', the consignee is unknown, his particulars shall be replaced by the following code in Box 44 of an export declaration:

Legal basis	Subject	Box	Code
Appendix A	Situations where negotiable bills of lading that are 'to order blank endorsed' are concerned, in the case of exit summary declarations, where the consignee particulars are unknown.	44	30600

It takes the form of the consignee EORI number whenever that number is available to the person lodging the summary declaration. If the consignee EORI number is not available, the full name and address of the consignee shall be provided.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration. The structure of that number corresponds to the structure as specified in 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor'.

Where a consignee EORI number or a consignee third country unique identification number is provided, his name and address shall not be provided.

Entry summary declarations: This information must be provided when different from the person lodging the summary declaration. Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', the consignee is unknown and his particulars shall be replaced by the following code 10600:

Legal basis	Subject		Code
Appendix A	Situations where negotiable bills of lading that are 'to order blank endorsed' are concerned, in the case of entry summary declarations, where the consignee particulars are unknown		10600

Where this information must be provided, it takes the form of the consignee EORI number whenever that number is available to the person lodging the summary declaration. If the consignee EORI number is not available, the full name and address of the consignee shall be provided.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration. The structure of that number corresponds to the structure as specified in the 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor'.

Where a consignee EORI number or a consignee third country unique identification number is provided, his name and address shall not be provided.

Declarant/representative

To be required if different from the consignor/exporter at export/the consignee at import.

This information takes the form of the declarant/representative EORI number.

[Ref.: SAD Box 14]

Declarant/representative status code

Code representing the declarant or the status of the representative. The codes to be used are those provided for in Appendix D1 for Box 14 of the SAD.

Carrier

This information shall not be provided where it is identical with the person lodging the entry summary declaration except where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union. In this case, this information may be provided and will take the form of a third country unique identification number which has been made available to the Union by the third country concerned. The structure of that number corresponds to the structure as specified in the 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor'.

Where this information is different from the person lodging the entry summary declaration, this information takes the form of the full name and address of the carrier.

It takes the form of the carrier EORI number or a carrier third country unique identification number:

— whenever available to the person lodging the summary declaration,

and/or

— where sea, inland waterway or air transport is concerned.

It takes the form of the carrier EORI number, if the carrier is connected to the customs system and he wishes to receive any of notifications laid down in Article 185(3) or in Article 187(2) of Implementing Regulation (EU) 2015/2447.

Where a carrier EORI number or a carrier third country unique identification number is provided, his name and address shall not be provided.

Notify party

Party to be notified at entry of the arrival of the goods. This information needs to be provided where applicable. It takes the form of the notify party EORI number whenever this number is available to the person lodging the summary declaration. If the notify party EORI number is not available, the full name and address of the notify party shall be provided.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration. The structure of that number corresponds to the structure as specified in the 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor'.

Where the notify party EORI number or the notify party third country unique identification number is provided, his name and address shall not be provided.

Entry summary declaration: where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned and code 10600 is entered, the notify party shall always be provided.

Exit summary declaration: where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned, the particulars of notify party shall always be provided in the field for 'consignee' instead of the 'consignee' particulars. When an export declaration contains the particulars for the exit summary declaration, code 30600 is entered in Box 44 of the export declaration concerned.

Identity and nationality of active means of transport crossing the border

Identity and nationality of active means of transport crossing the border of the customs territory of the Union. The definitions provided for in Appendix C1 for SAD box 18 shall be used for identity. Where sea and inland waterways transport is concerned, the IMO ship identification number or unique European Vessel Identification Number (ENI) shall be declared. Where air transport is concerned, no information should be provided

The codes provided for in Appendix D1 for SAD box 21 shall be used for nationality where this information is not yet included in the identity.

Rail mode of transport: the wagon number shall be provided.

Identification of means of transport crossing the border

Diversion request: This information shall take the form of the IMO ship identification number, the ENI code or the IATA flight number for sea, inland waterways or air transport respectively.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the code-share partners' flight numbers shall be used.

Conveyance reference number [1] *(1)*

Identification of the journey of the means of transport, for example voyage number, flight number, trip number, if applicable.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the code-share partners' flight numbers shall be used.

Rail mode of transport: the train number shall be provided. This data element shall be provided in case of multimodal transport, where applicable.

First place of arrival code

Identification of the first arrival location in the Customs territory. This would be a port for sea, airport for air and border post for land crossing.

The code shall adhere to the following pattern: UN/LOCODE (an..5) + national code (an..6).

Road and rail modes of transport: the code shall follow the pattern provided for customs offices in Appendix D1.

Diversion request: the code of the declared customs office of first entry must be provided.

Actual first place of arrival code

Diversion request: the code of the actual customs office of first entry must be provided.

Country code of the declared first office of entry

Diversion request: Codes provided for in Appendix D1 for SAD box 2 shall be used.

Date and time of arrival at first place of arrival in Customs territory

Date and time/scheduled date and time of arrival of means of transport at (for air) first airport, (land) arrival at first border post and (sea) arrival at first port, code. n12 (CCYYMMDDHHMM) shall be used. Local time of first place of arrival shall be provided.

Diversion request: This information shall be limited to the date; code n8 (CCYYMMDD) shall be used.

Country(ies) of routing codes

Identification in a chronological order of the countries through which goods are routed between the country of original departure and final destination. This comprises the countries of original departure and of final destination of the goods. Codes provided for in Appendix D1 for SAD Box 2 shall be used. This information is to be provided to the extent known.

[1] Information to be produced where appropriate.

Exit express consignments summary declarations — postal consignments: only the country of final destination of the goods shall be provided.

Entry express consignments summary declarations — postal consignments: only the country of original departure of the goods shall be provided.

Currency code

Code provided for in Appendix D1 for SAD Box 22 for the currency in which the commercial invoice was drawn up.

This information is used in conjunction with 'Item amount' where it is necessary for the calculation of import duties.

Member States may waive this requirement for simplified declarations at import where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

[Ref.: SAD Boxes 22 and 44]

Mode of transport at the border

Entry summary declaration: Mode of transport corresponding to the active means of transport in which the goods are expected to enter the customs territory of the Union. In the case of combined transportation, the rules set out in Appendix C1 explanatory note for box 21 shall apply.

Where air cargo is transported on modes of transport other than air, the other mode of transport shall be declared.

Codes 1, 2, 3, 4, 7, 8 or 9 as provided for in Appendix D1 for SAD box 25 shall be used.

[Ref.: SAD box 25].

Customs office of exit

Code provided for in Appendix D1 for SAD box 29 for the intended customs office of exit.

Exit express consignments summary declarations — postal consignments:

this element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the trader.

Location of goods [1]

Precise location where the goods may be examined.

[Ref.: SAD Box 30]

Place of loading [2]

Name of a seaport, airport, freight terminal, rail station or other place at which goods are loaded onto the means of transport being used for their carriage, including the country where it is located.

[1] Information to be produced where appropriate.
[2] Coded version, where available.

Entry express consignments summary declarations — postal consignments:

This element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the trader

Road and rail modes of transport: this can be the place where goods were taken over according to the transport contract or the TIR customs office of departure.

Place of unloading [1]

Name of the seaport, airport, freight terminal, rail station or other place at which the goods are unloaded from the means of transport having been used for their carriage, including the country where it is located.

Road and rail modes of transport: where the code is not available, the name of the place shall be provided, with the maximum level of precision available.

Note: This element provides useful information for procedure management.

Goods description

Summary declarations: it is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' or 'parts') cannot be accepted. A list of such general terms will be published by the Commission. It is not necessary to provide this information where the Commodity code is provided.

Simplified procedures: it is a description for tariff purposes.

[Ref.: SAD Box 31]

Type of packages (code)

Code provided for in Appendix D1 for SAD box 31 for the intended customs office of exit.

Number of packages

Number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or number of pieces, if unpackaged. This information shall not be provided where goods are in bulk.

[Ref.: SAD Box 31]

Shipping marks

Free form description of the marks and numbers on transport units or packages.

This information shall only be provided for packaged goods where applicable. Where goods are containerised, the container number can replace the shipping marks, which can however be provided by the trader where available. A UCR or the references in the transport document that allows for the unambiguous identification of all packages in the consignment may replace the shipping marks.

Note: This element helps to identify consignments.

[Ref.: SAD Box 31]

[1] Coded version, where available.

Equipment identification number, if containerised

Marks (letters and/or numbers) which identify the container.

[Ref.: SAD Box 31]

Goods item number ([1])

Number of the item in relation to the total number of items contained in the declaration, the summary declaration or the diversion request.

Diversion request: where the MRN is provided and the diversion request does not concern all items of goods of an entry summary declaration, the person requesting the diversion shall provide the relevant item numbers attributed to the goods in the original entry summary declaration.

To be used only where there is more than one item of goods.

Note: This element, which is automatically generated by computer systems, helps to identify the item of goods concerned within the declaration.

[Ref.: SAD Box 32]

Commodity code

Code number corresponding to the item in question;

Entry summary declarations: first four digits of the CN code; It is not necessary to provide this information where the goods description is provided.

Simplified declaration import: 10-digit TARIC code. Traders may supplement this information, where appropriate, with additional TARIC codes. Member States may waive this requirement for simplified declarations at import where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

Exit summary declarations: first four digits of the CN code. It is not necessary to provide this information where the goods description is provided.

Simplified declaration export: 8-digit CN code. Traders may complement this information, where appropriate, with additional TARIC codes. Member States may waive this requirement for simplified declarations at export where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

[Ref.: SAD Box 33]

Gross mass (kg)

Weight (mass) of goods including packaging but excluding the carrier's equipment for the declaration.

Where possible, the trader can provide that weight at declaration item level.

Simplified declaration import: this information shall be provided only where it is necessary for the calculation of import duties.

Member States may waive this requirement for simplified declarations at import where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

[Ref.: SAD Box 35]

([1]) Automatically generated by computer systems.

Procedure

Procedure code as provided for in Appendix D1 for SAD Box 37, 1st and 2nd subdivisions.

Member States may waive the obligation to provide the codes as defined in Appendix D1 for Box 37, 2nd subdivision of the SAD for simplified declarations at import and export where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

Net mass (kg)

Weight (mass) of the goods themselves without any packing.

Member States may waive this requirement for simplified declarations at import and export where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

[Ref.: SAD Box 38]

Item amount

Price of the goods for the declaration item concerned. This information is used in conjunction with 'Currency code' where it is necessary for the calculation of import duties.

Member States may waive this requirement for simplified declarations at import where the conditions prescribed in the authorisations associated with these simplifications allow them to defer the collection of this data element in the supplementary declaration.

[Ref.: SAD Box 42]

Reference number for ***entry into the declarant's records***

It is the reference number of entry into the records for the procedure described in Article 182 of the Code. Member States may waive this requirement where other satisfactory consignments tracing systems are in place.

Additional information

Enter code 10100 where Article 2 paragraph 1 of Regulation (EC) No 1147/2002 ([1]) applies (goods imported with airworthiness certificates).

[Ref.: SAD Box 44]

Number of the authorisation

Number of the authorisation for simplifications. Member States 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 trader identification.

UN Dangerous Goods code

The United Nations Dangerous Goods Identifier (UNDG) is the unique serial number (n4) assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried.

This element shall only be provided where it is relevant.

([1]) OJ L 170, 29.6.2002, p. 8.

Seal number ([1])

The identification numbers of the seals affixed to the transport equipment, where applicable.

Transport charges method of payment code

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 credit transfer

Y Account holder with carrier

Z Not pre-paid

This information is to be provided only where available.

Declaration date ([2])

Date at which the respective declarations were issued and when appropriate, signed or otherwise authenticated.

For entry into the declarant's records pursuant to Article 182 of the Code, this is the date of entry into the records.

[Ref.: SAD Box 54]

Signature/Authentication ([2])

[Ref.: SAD Box 54]

Other specific circumstance indicator

Coded element that indicates the special circumstance the benefit of which is claimed by the trader concerned.

A Postal and express consignments

C Road mode of transport

D Rail mode of transport

E Authorised economic operators

This element needs to be provided only where the benefit of a special circumstance other than those referred to under Table 1 is requested by the person lodging the summary declaration.

This element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the trader.

([1]) Information to be produced where appropriate.
([2]) Automatically generated by computer systems.

Subsequent customs office(-s) of entry code

Identification of the subsequent customs offices of entry in the customs territory of the Union.

This code needs to be provided when the code for the mode of transport at the border is 1, 4 or 8.

The code shall adhere to the pattern provided in Appendix D1 for SAD Box 29 for the customs office of entry.

Appendix B1

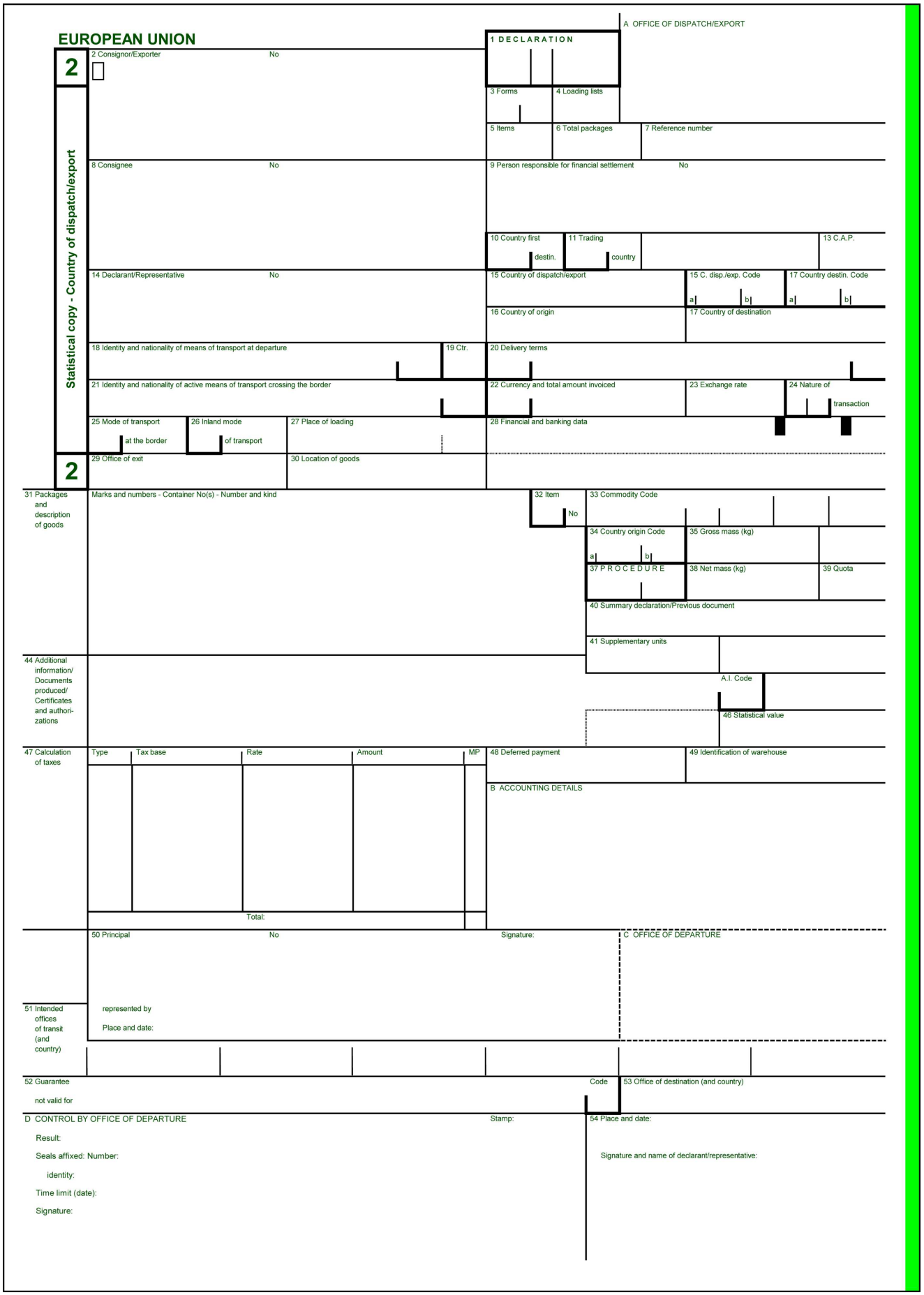
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT

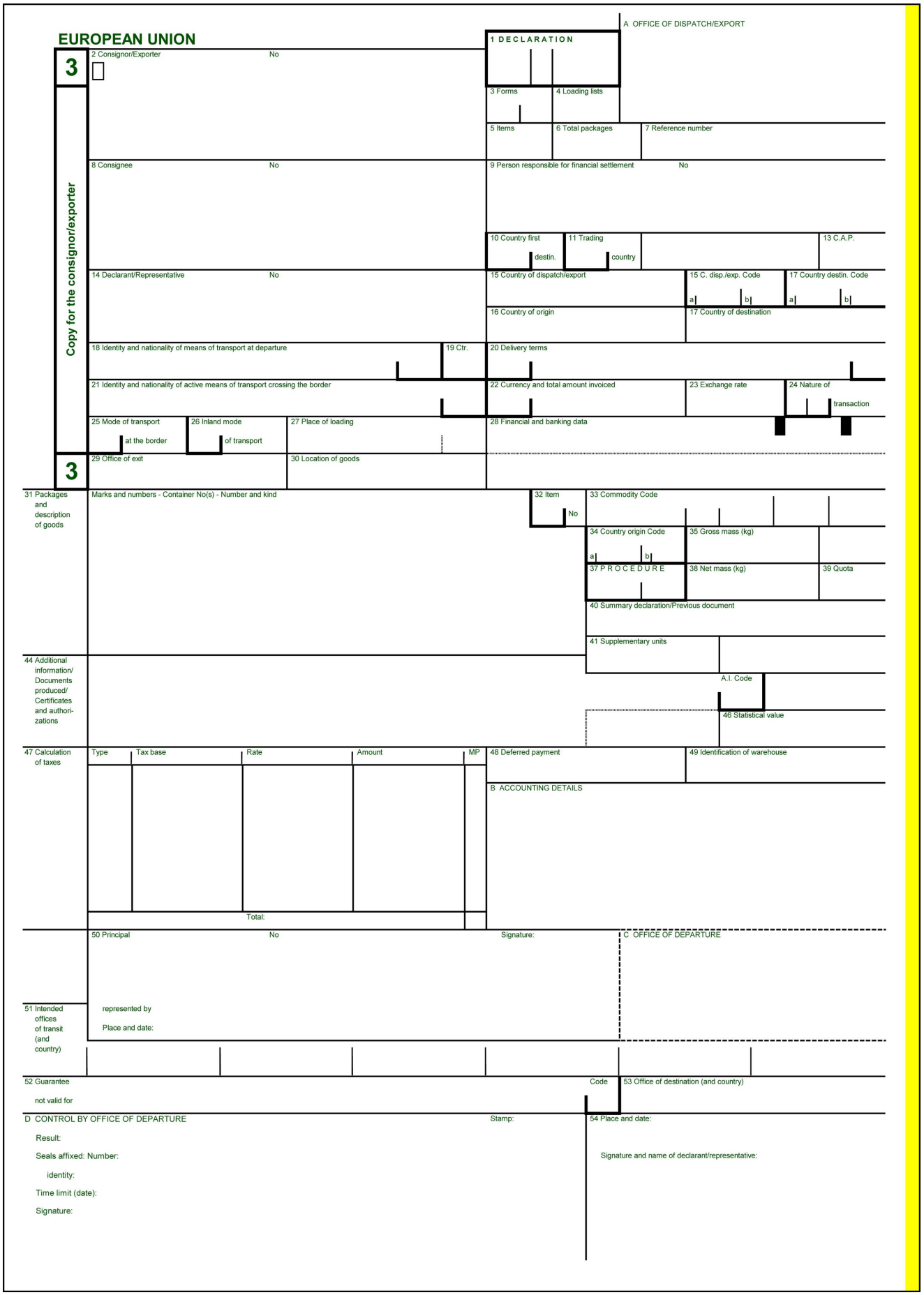
(eight-copy set)

(1) The technical provisions in respect of the forms and notably their size and colours are detailed in Appendix C1, Title I,A.

EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
1
2 Consignor/Exporter No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Copy for the country of dispatch/export
8 Consignee No
9 Person responsible for financial settlement No
10 Country first destin.
11 Trading country
13 C.A.P.
14 Declarant/Representative No
15 Country of dispatch/export
15 C. disp./exp. Code a b
17 Country destin. Code a b
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading
28 Financial and banking data
1
29 Office of exit
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code a b
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal No Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Stamp:
54 Place and date:
Signature and name of declarant/representative:

E CONTROL BY OFFICE OF DISPATCH/EXPORT


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
2
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Statistical copy - Country of dispatch/export
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country first destin.
11 Trading country
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading
28 Financial and banking data
2
29 Office of exit
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
54 Place and date:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Signature and name of declarant/representative:


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
3
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Copy for the consignor/exporter
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country first destin.
11 Trading country
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading
28 Financial and banking data
3
29 Office of exit
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
54 Place and date:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Signature and name of declarant/representative:

EUROPEAN UNION

4

Copy for the office of destination

2 Consignor/Exporter — No

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

3 Forms

4 Loading lists

5 Items

6 Total packages

8 Consignee — No

IMPORTANT NOTE

Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose.

14 Declarant/Representative — No

15 Country of dispatch/export

17 Country of destination

18 Identity and nationality of means of transport at departure

19 Ctr.

21 Identity and nationality of active means of transport crossing the border

25 Mode of transport at the border

27 Place of loading

4

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations

A.I. Code

55 Transhipments

Place and country:

Ident. and nat. new means transp.:

Ctr. (1) Identity of new container:

(1) Enter 1 if YES and 0 if NO.

Place and country:

Ident. and nat. new means transp.:

Ctr. (1) Identity of new container:

(1) Enter 1 if YES and 0 if NO.

F CERTIFICATION BY COMPETENT AUTHORITIES

New seals: Number: identity:

Signature: Stamp:

New seals: Number: identity:

Signature: Stamp:

50 Principal — No — Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for — Code

53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE — Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

56 Other incidents during carriage

Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested

Place and date:

Signature: Stamp:

RESULT OF VERIFICATION

This document (1)

☐ was certified by the Customs office indicated and the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature: Stamp:

Remarks:

(1) Enter X where applicable.

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

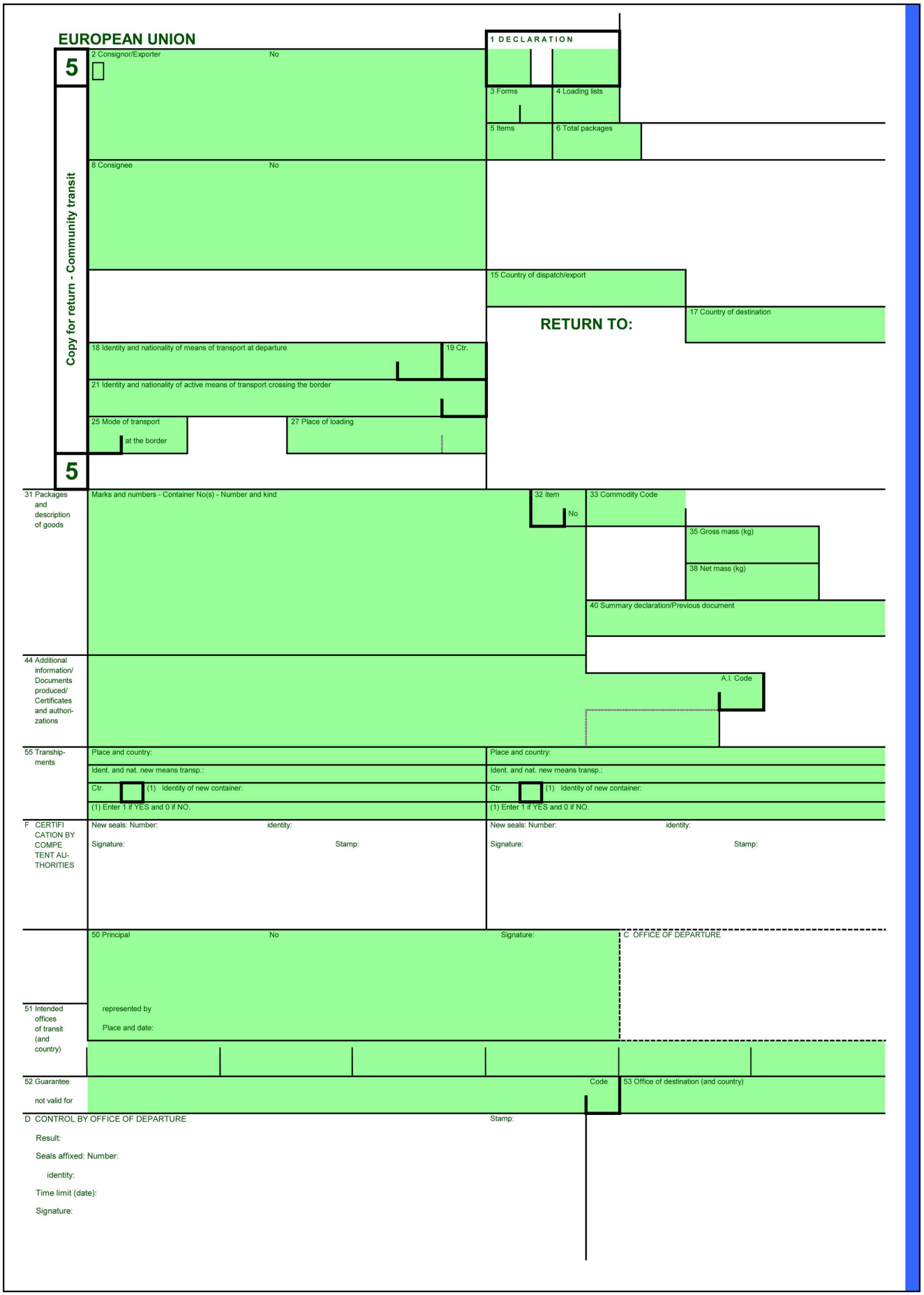
Copy No 5 returned

on

after registration under

No

Signature: Stamp:


EUROPEAN UNION
1 DECLARATION
5
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
8 Consignee
No
Copy for return - Community transit
15 Country of dispatch/export
RETURN TO:
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
21 Identity and nationality of active means of transport crossing the border
25 Mode of transport
at the border
27 Place of loading
5
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
55 Tranship-ments
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
F CERTIFI CATION BY COMPE TENT AU-THORITIES
New seals: Number:
identity:
Signature:
Stamp:
New seals: Number:
identity:
Signature:
Stamp:
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

56 Other incidents during carriage Details and measures taken	G CERTIFICATION BY COMPETENT AUTHORITIES

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

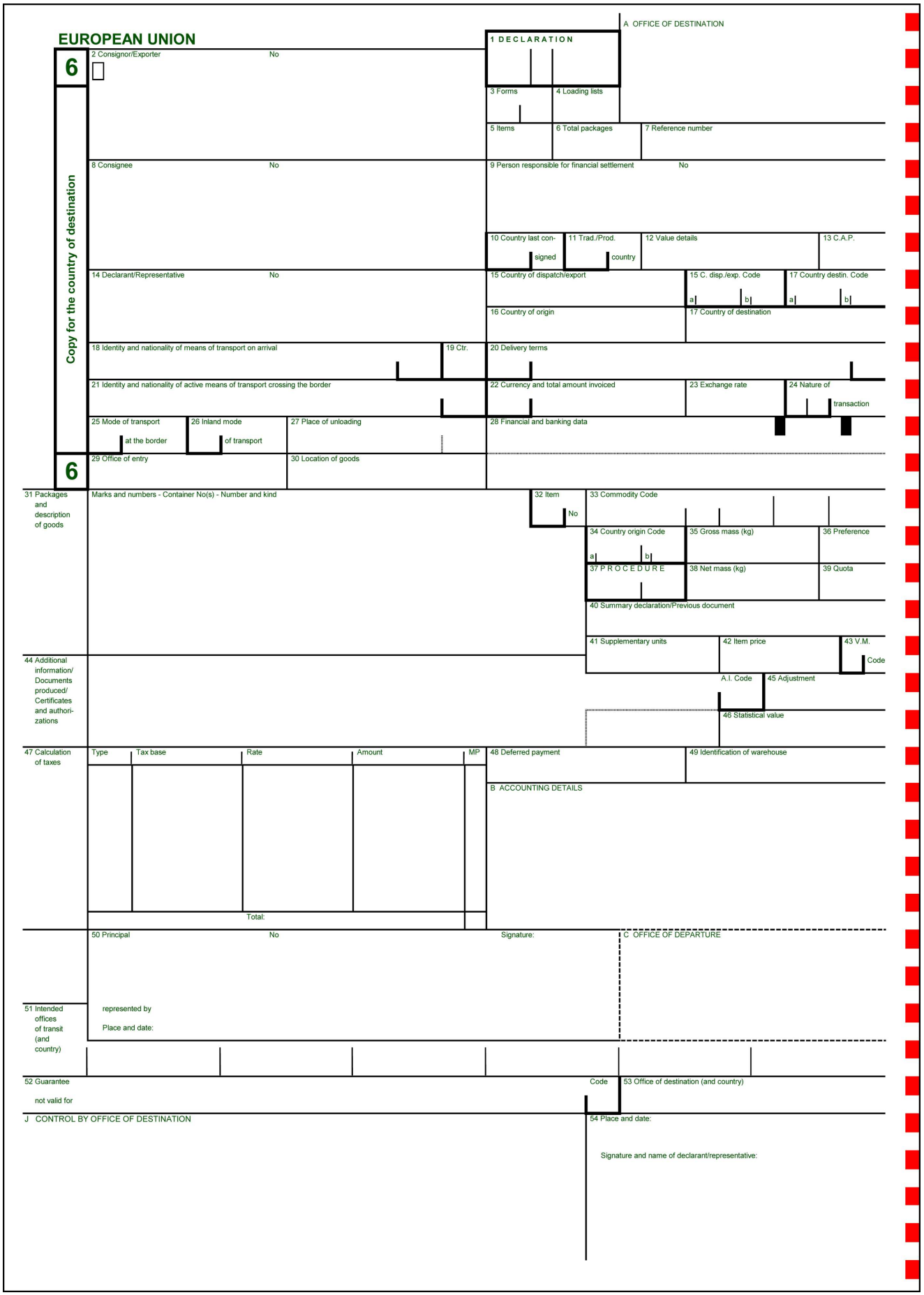
Date of arrival: Examination of seals: Remarks:	Copy No 5 returned on after registration under No Signature: Stamp:

COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... issued by the Customs office at ..... (name and country) under No ..... has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

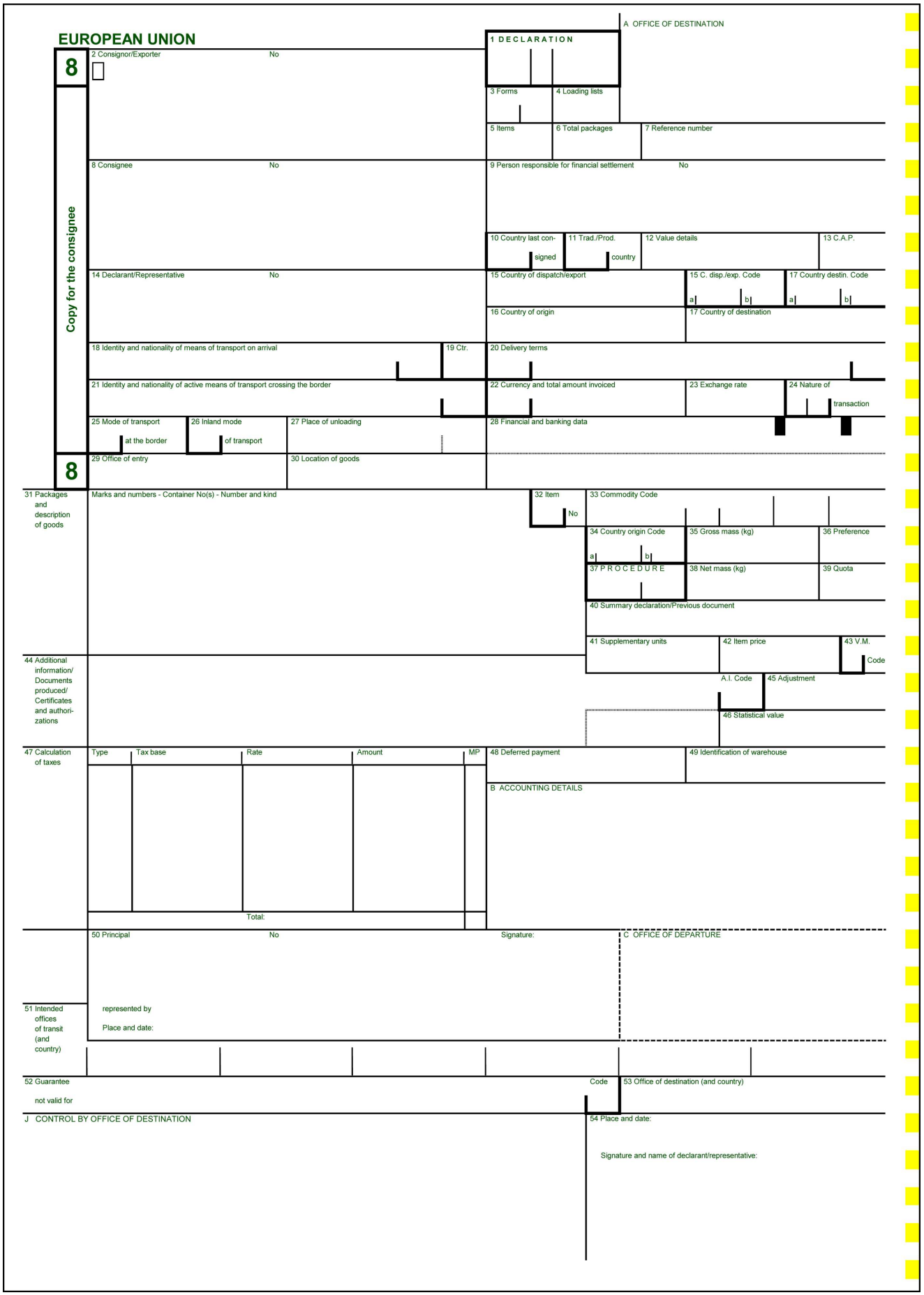
Stamp of office of destination:

Date: Signature:


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
6
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Copy for the country of destination
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last consigned
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
6
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:

J CONTROL BY OFFICE OF DESTINATION

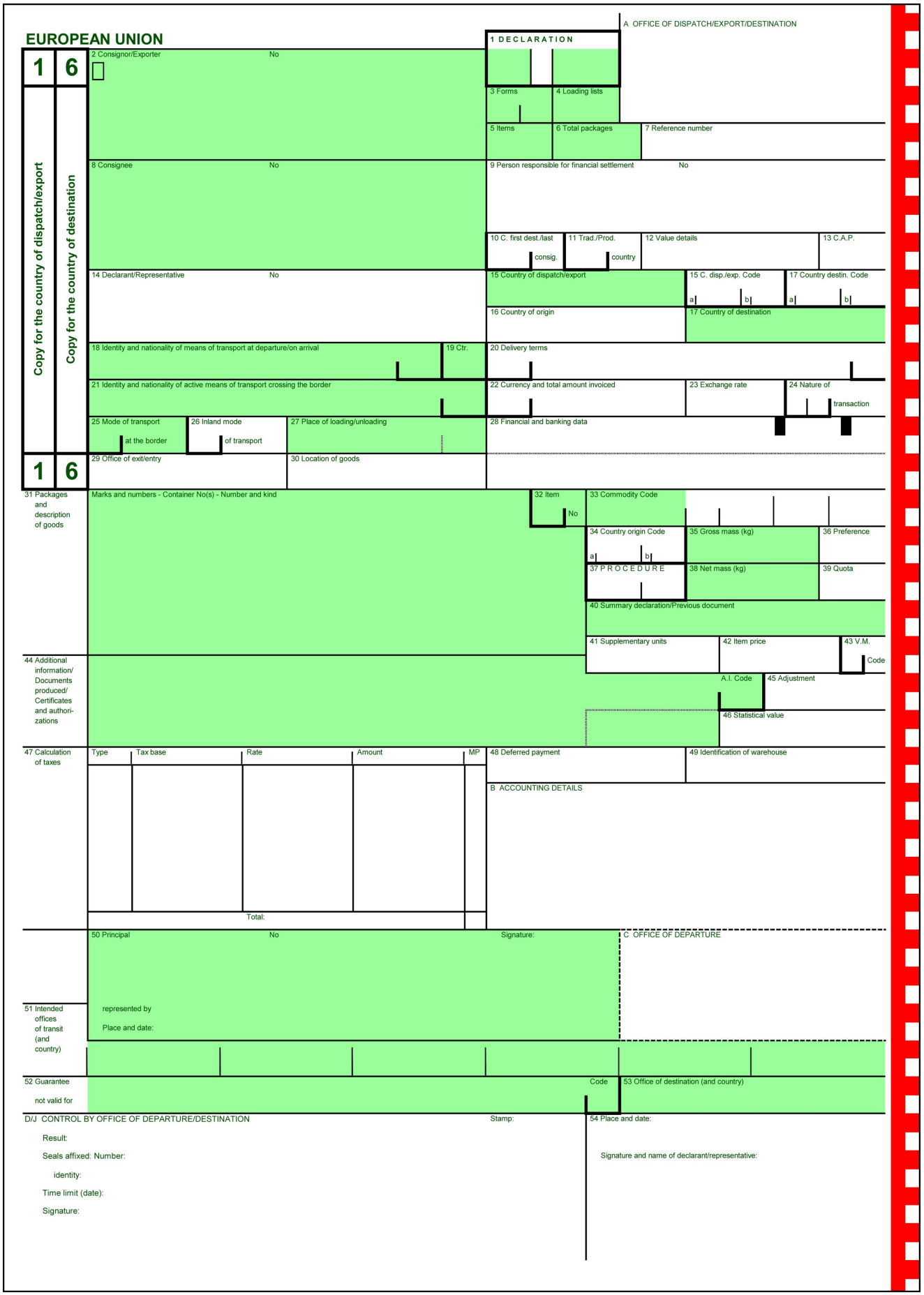
EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
7
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Statistical copy - Country of destination
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last consigned
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
7
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 PROCEDURE
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
8
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Copy for the consignee
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last consigned
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
8
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:

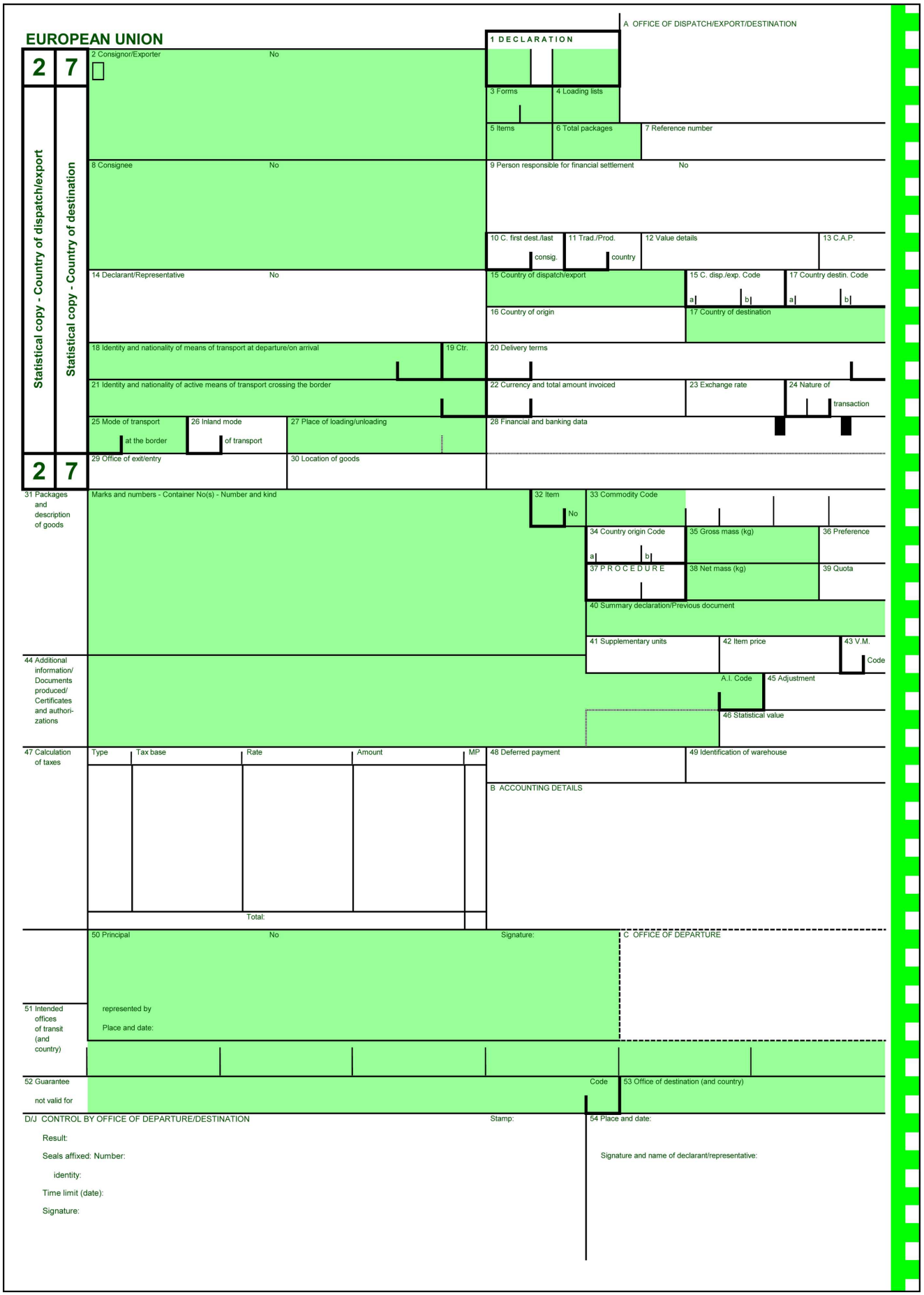
Appendix B2

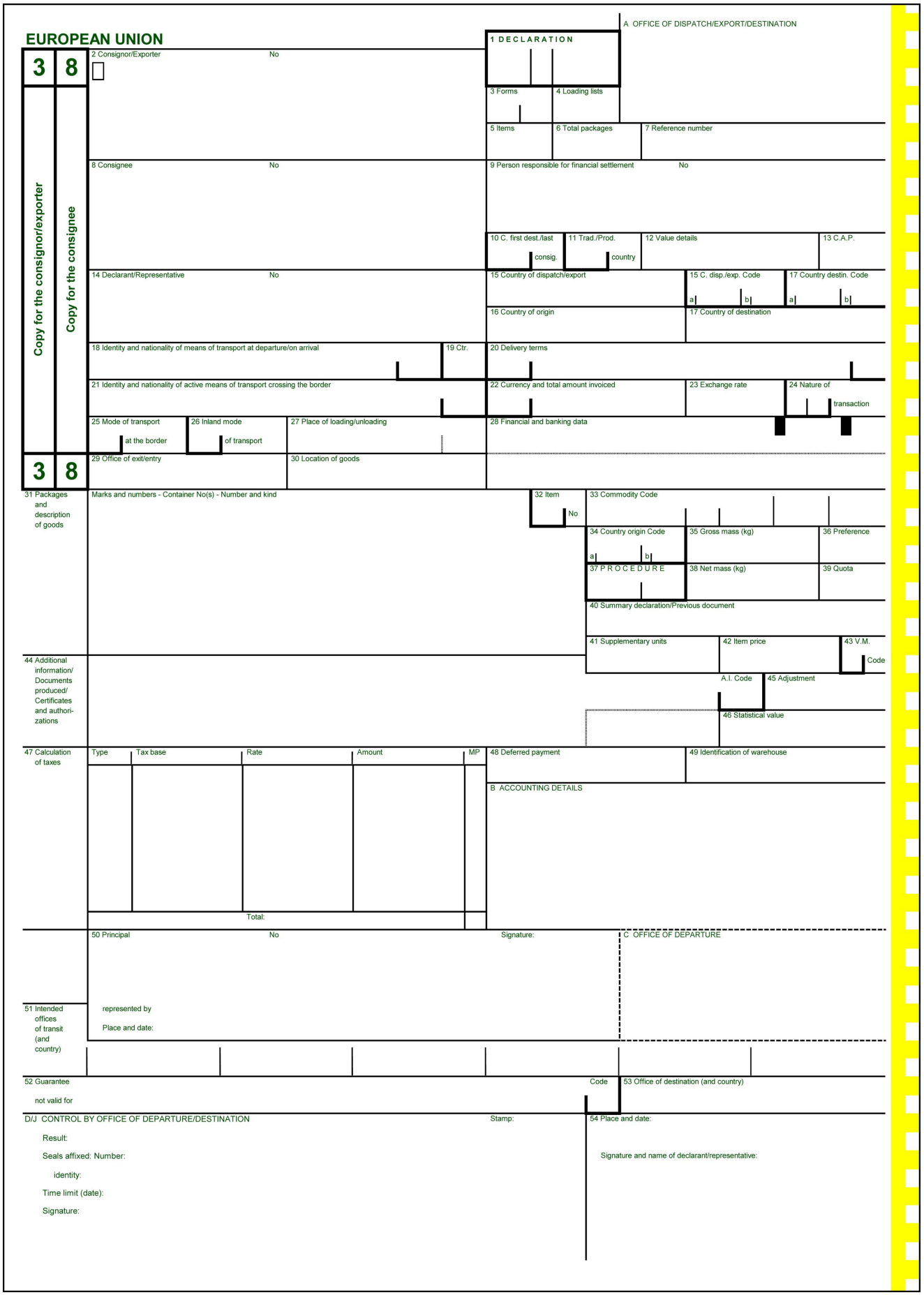
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT FOR PRINTING BY COMPUTERISED DECLARATION-PROCESSING SYSTEMS ON TWO SUCCESSIVE FOUR-COPY SETS

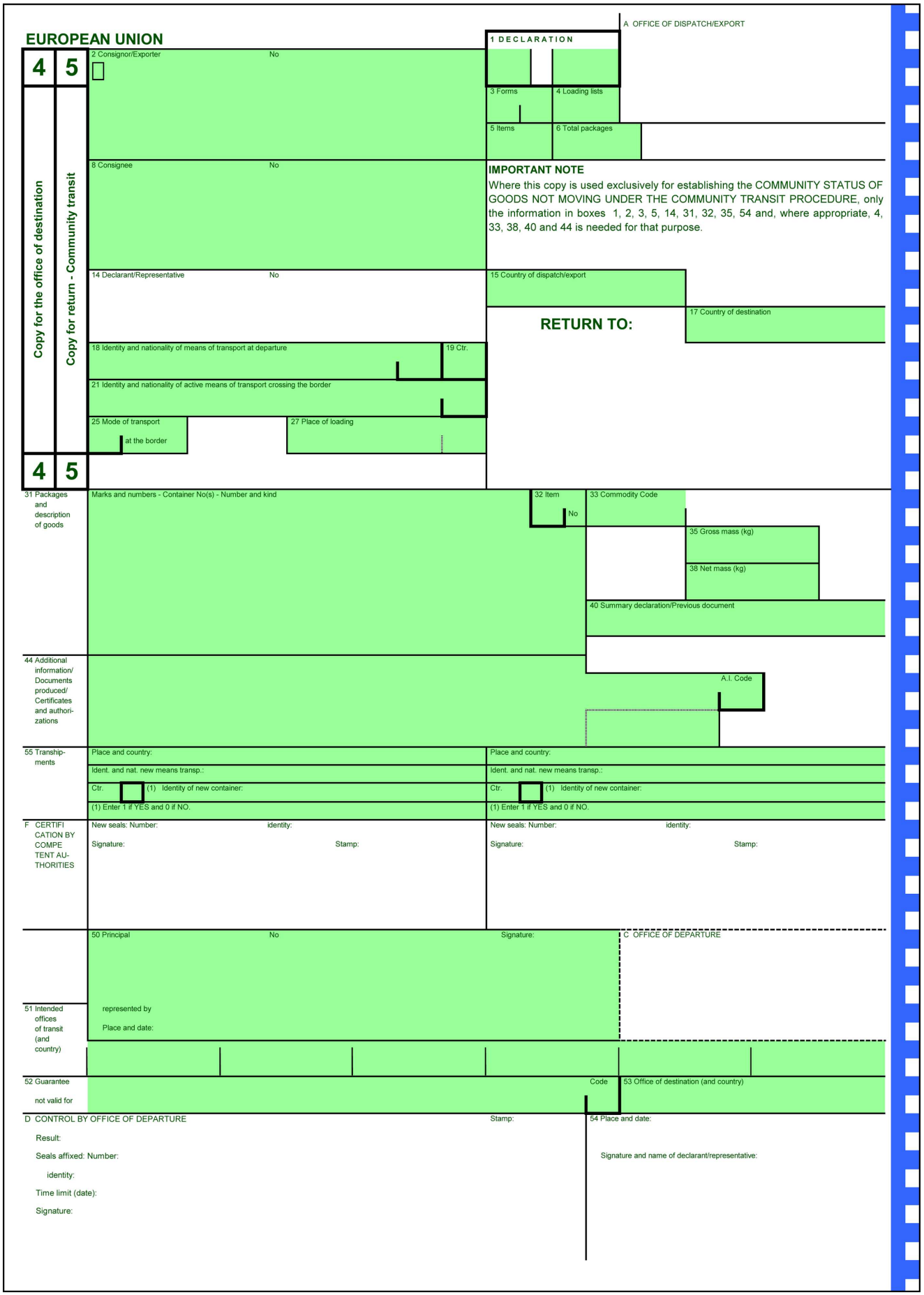
(1) The technical provisions in respect of the forms and notably their size and colours are detailed in Appendix C1, Title I, A.


EUROPEAN UNION
1 6
Copy for the country of dispatch/export
Copy for the country of destination
A OFFICE OF DISPATCH/EXPORT/DESTINATION
1 DECLARATION
2 Consignor/Exporter No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
8 Consignee No
9 Person responsible for financial settlement No
10 C. first dest./last consig.
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative No
15 Country of dispatch/export
15 C. disp./exp. Code a b
17 Country destin. Code a b
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure/on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading/unloading
28 Financial and banking data
29 Office of exit/entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code a b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 Office of destination (and country)
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Stamp:
54 Place and date:
Signature and name of declarant/representative:

E/J CONTROL BY OFFICE OF DISPATCH/EXPORT/DESTINATION


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT/DESTINATION
1 DECLARATION
2 7
Statistical copy - Country of dispatch/export
Statistical copy - Country of destination
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
8 Consignee
No
9 Person responsible for financial settlement
No
10 C. first dest./last consig.
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure/on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading/unloading
28 Financial and banking data
2 7
29 Office of exit/entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 Office of destination (and country)
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Stamp:
54 Place and date:
Signature and name of declarant/representative:


EUROPEAN UNION
3 8
Copy for the consignor/exporter
Copy for the consignee
2 Consignor/Exporter
No
A OFFICE OF DISPATCH/EXPORT/DESTINATION
1 DECLARATION
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
8 Consignee
No
9 Person responsible for financial settlement
No
10 C. first dest./last consig.
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport at departure/on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of loading/unloading
28 Financial and banking data
29 Office of exit/entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Stamp:
54 Place and date:
Signature and name of declarant/representative:


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
4
5
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
Copy for the office of destination
Copy for return - Community transit
8 Consignee
No
IMPORTANT NOTE
Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose.
14 Declarant/Representative
No
15 Country of dispatch/export
RETURN TO:
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
21 Identity and nationality of active means of transport crossing the border
25 Mode of transport
at the border
27 Place of loading
4
5
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
55 Tranship-ments
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
F CERTIFI CATION BY COMPE TENT AU-THORITIES
New seals: Number:
identity:
Signature:
Stamp:
New seals: Number:
identity:
Signature:
Stamp:
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
54 Place and date:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
Signature and name of declarant/representative:

56 Other incidents during carriage

Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested

Place and date:

Signature: Stamp:

RESULT OF VERIFICATION

This document (1)

☐ was certified by the Customs office indicated and the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature: Stamp:

Remarks:

(1) Enter X where applicable.

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

Copy No 5 returned

on

after registration under

No

Signature: Stamp:

COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... issued by the Customs office at ..... (name and country) under No .....

Stamp of office of destination:

has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

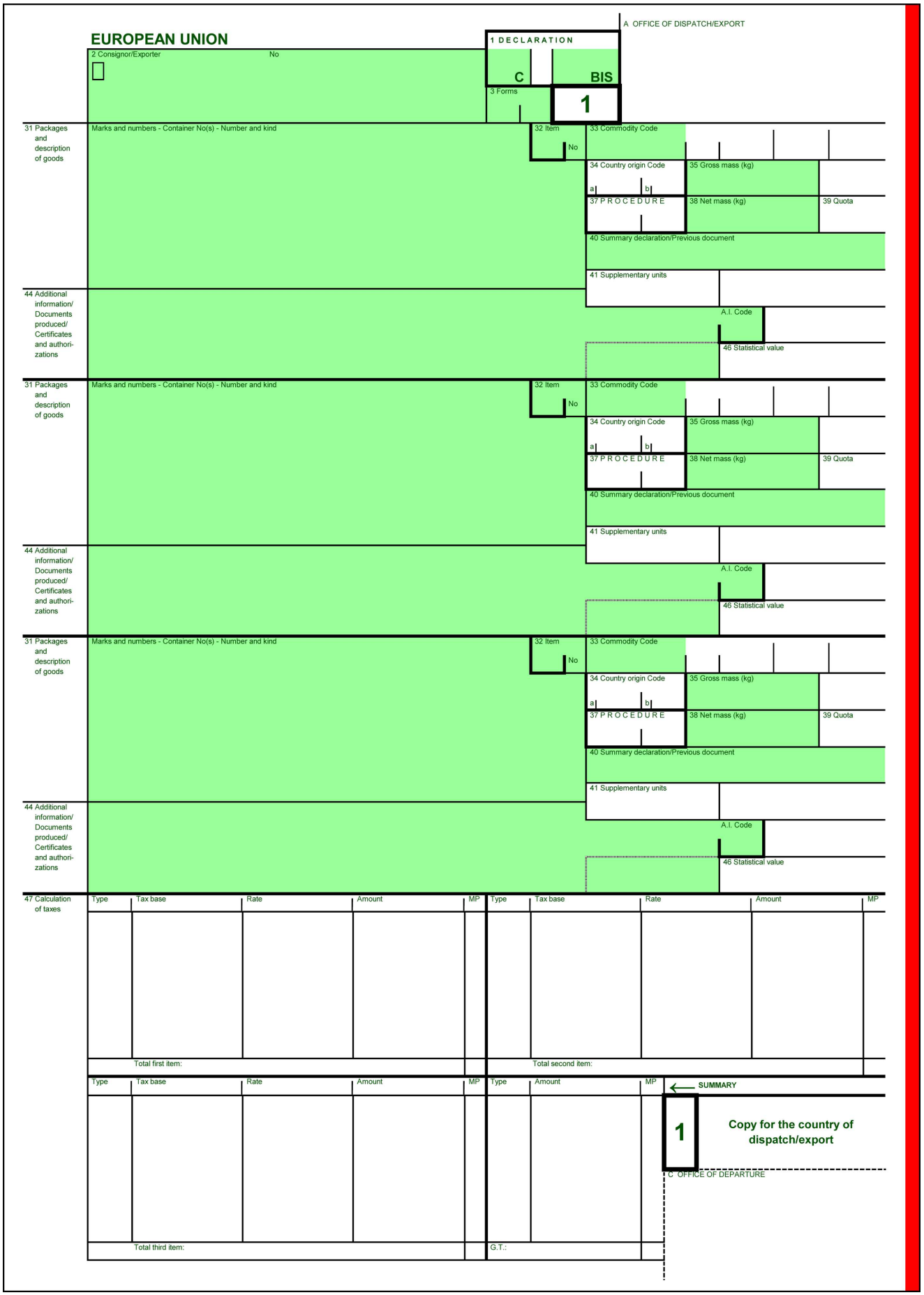
Date: Signature:

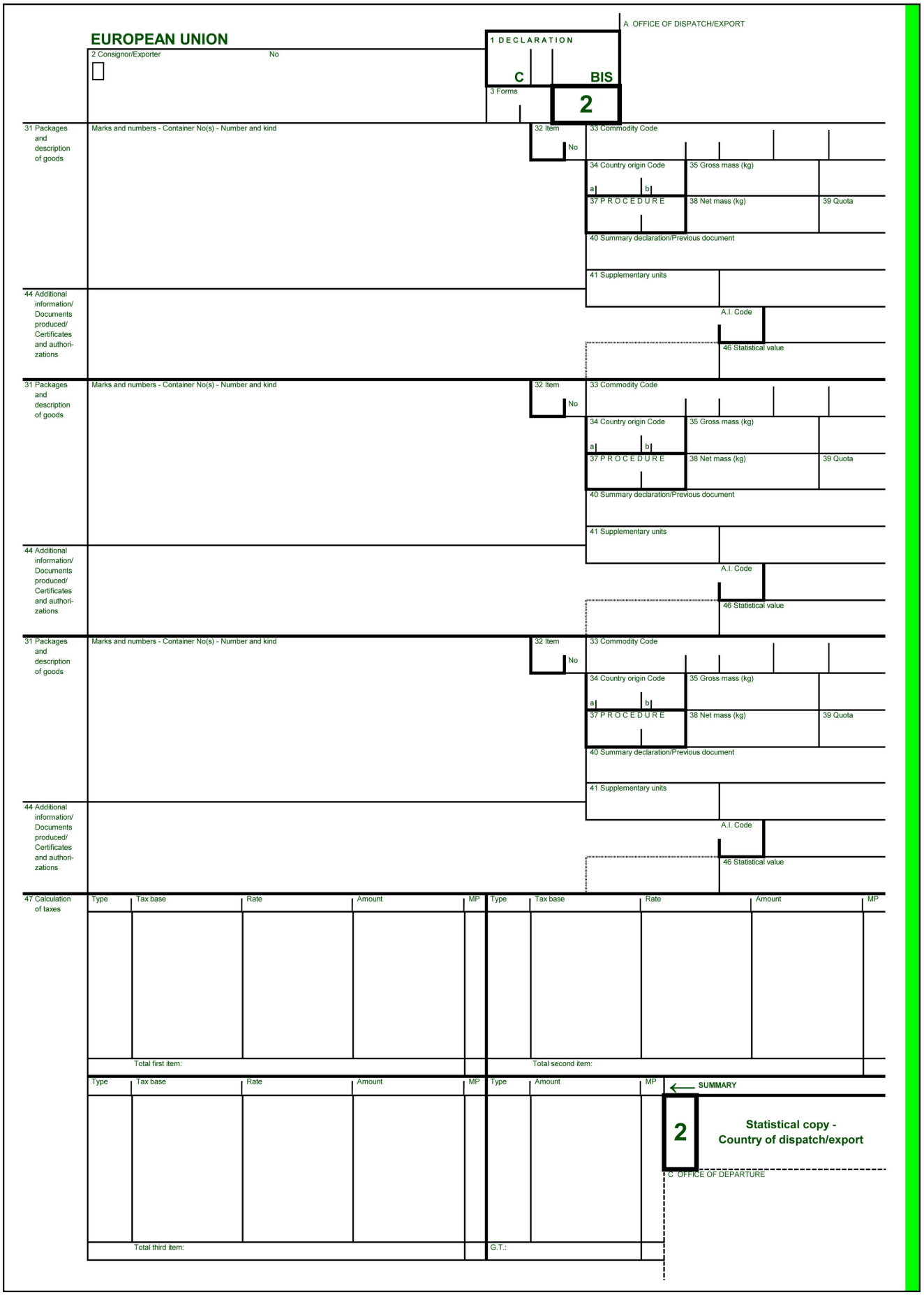
Appendix B3

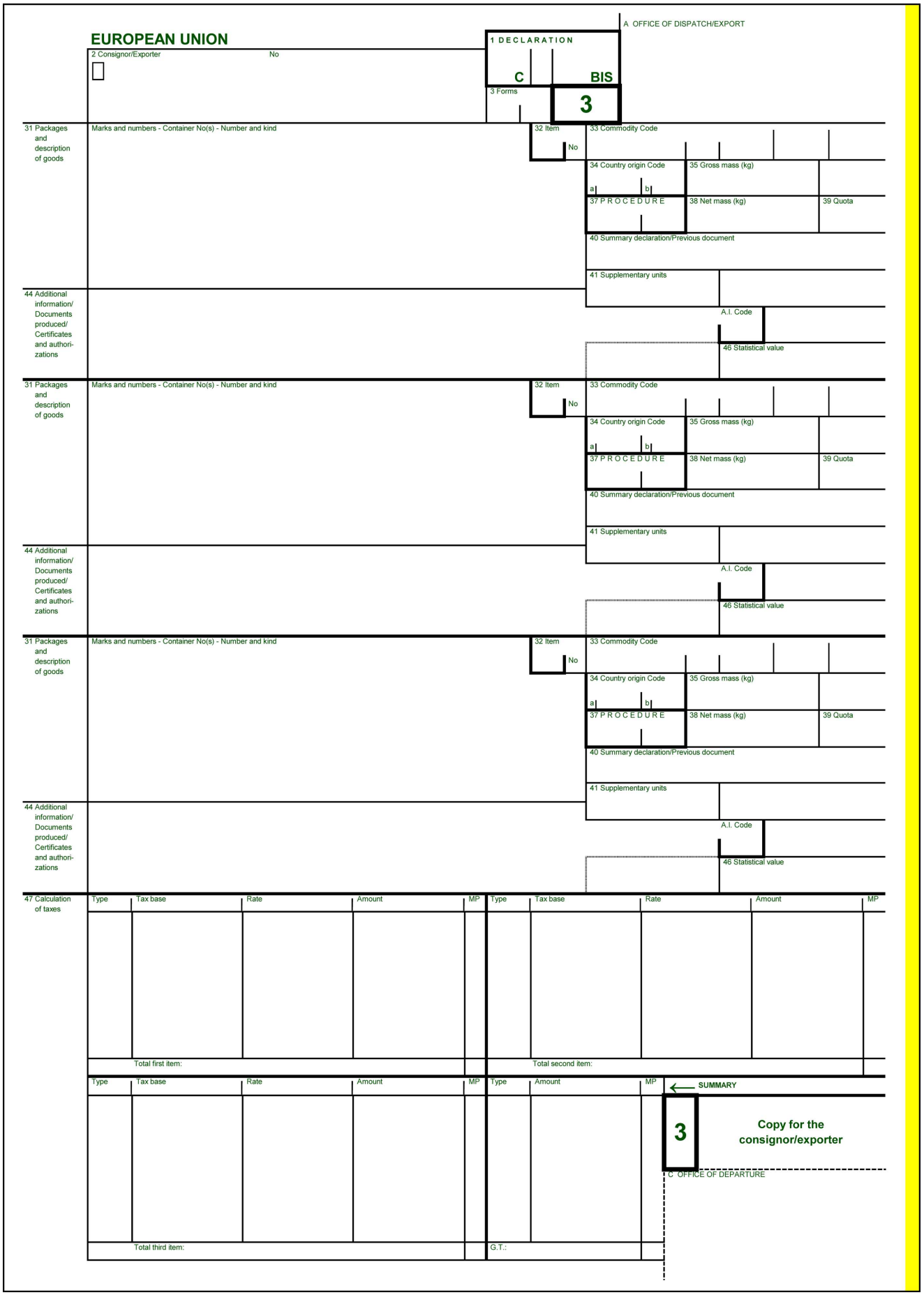
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT CONTINUATION FORM

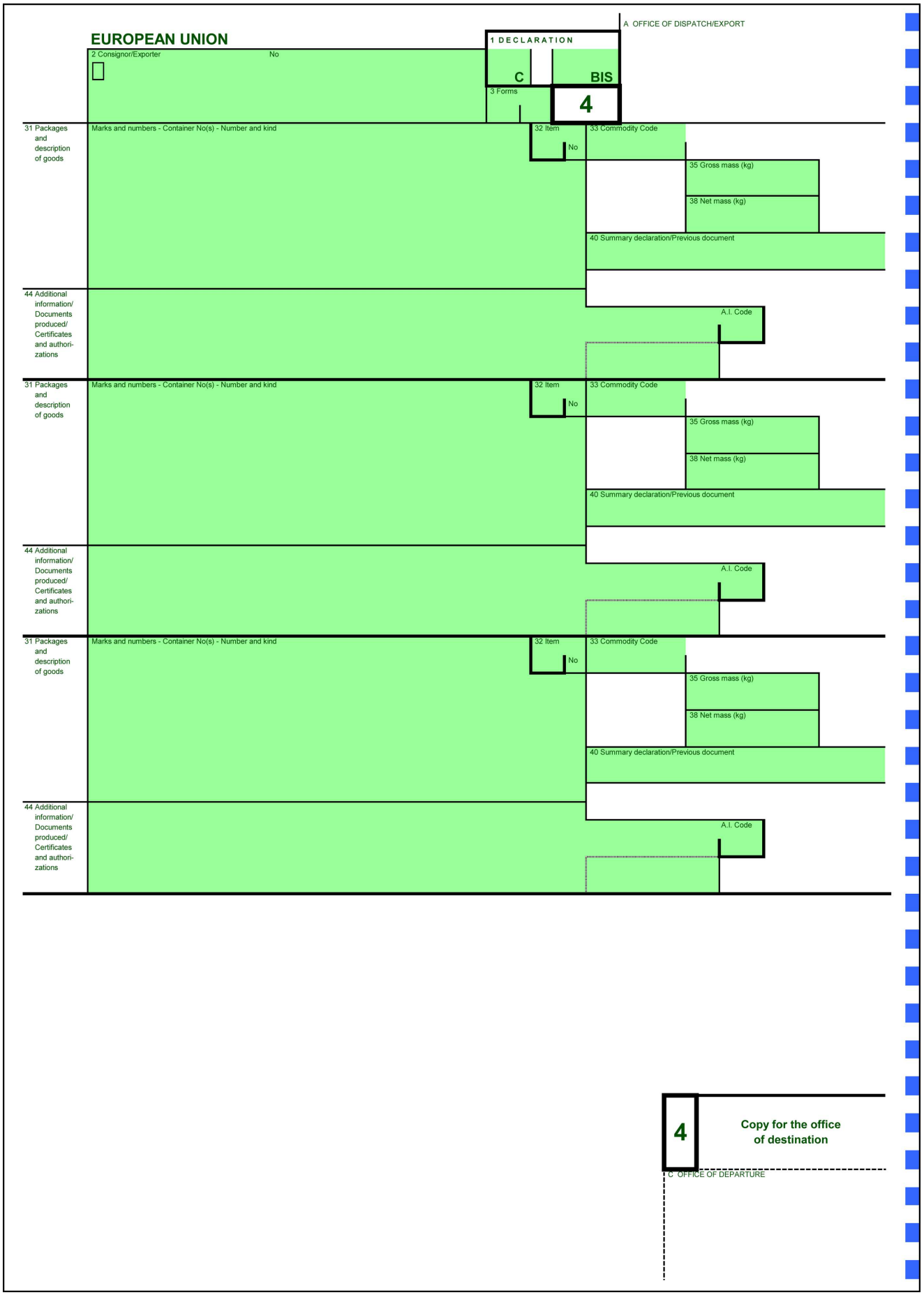
(eight-copy set)

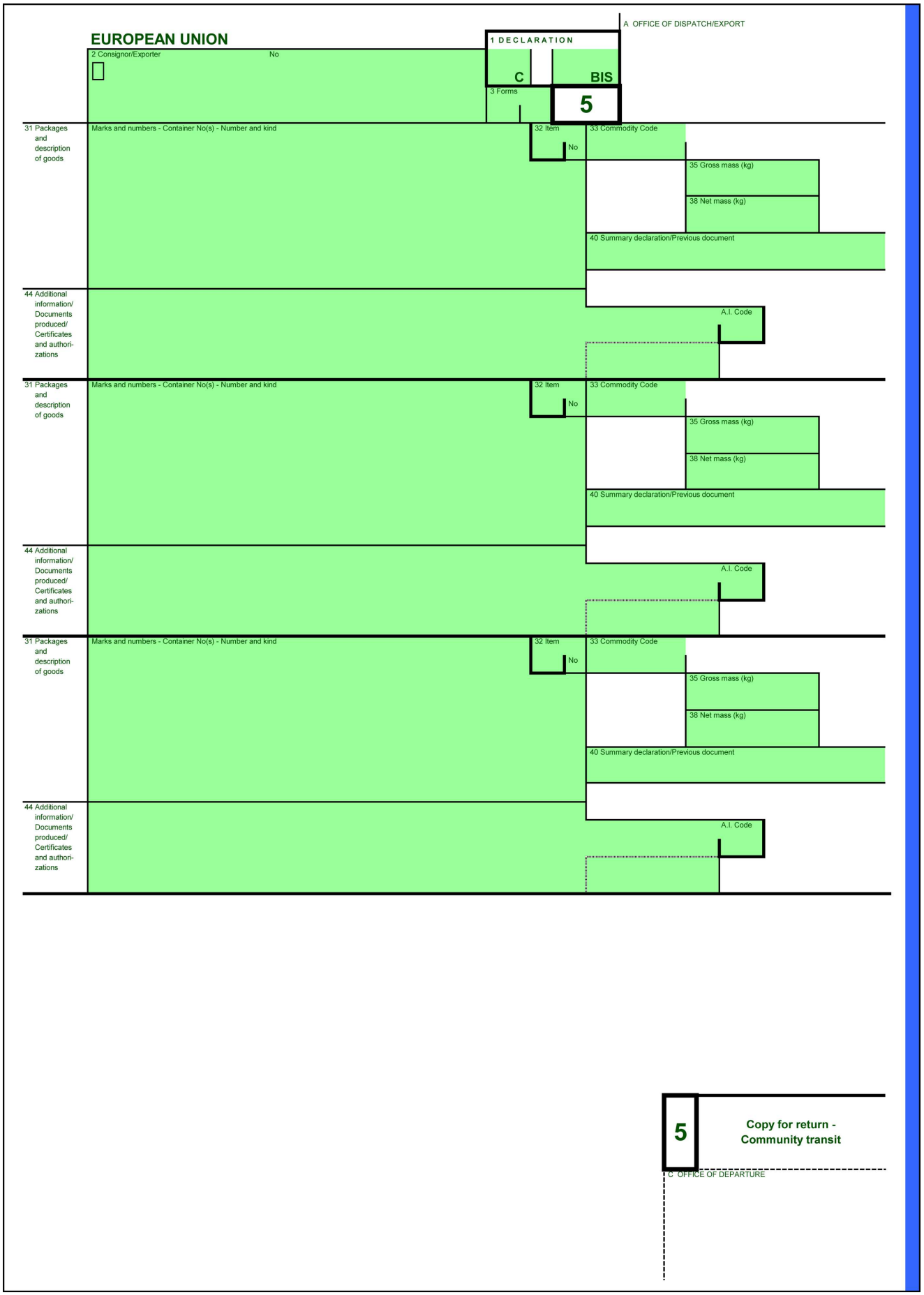
(1) The technical provisions in respect of the forms and notably their size and colours are detailed in Appendix C1, Title I, A.

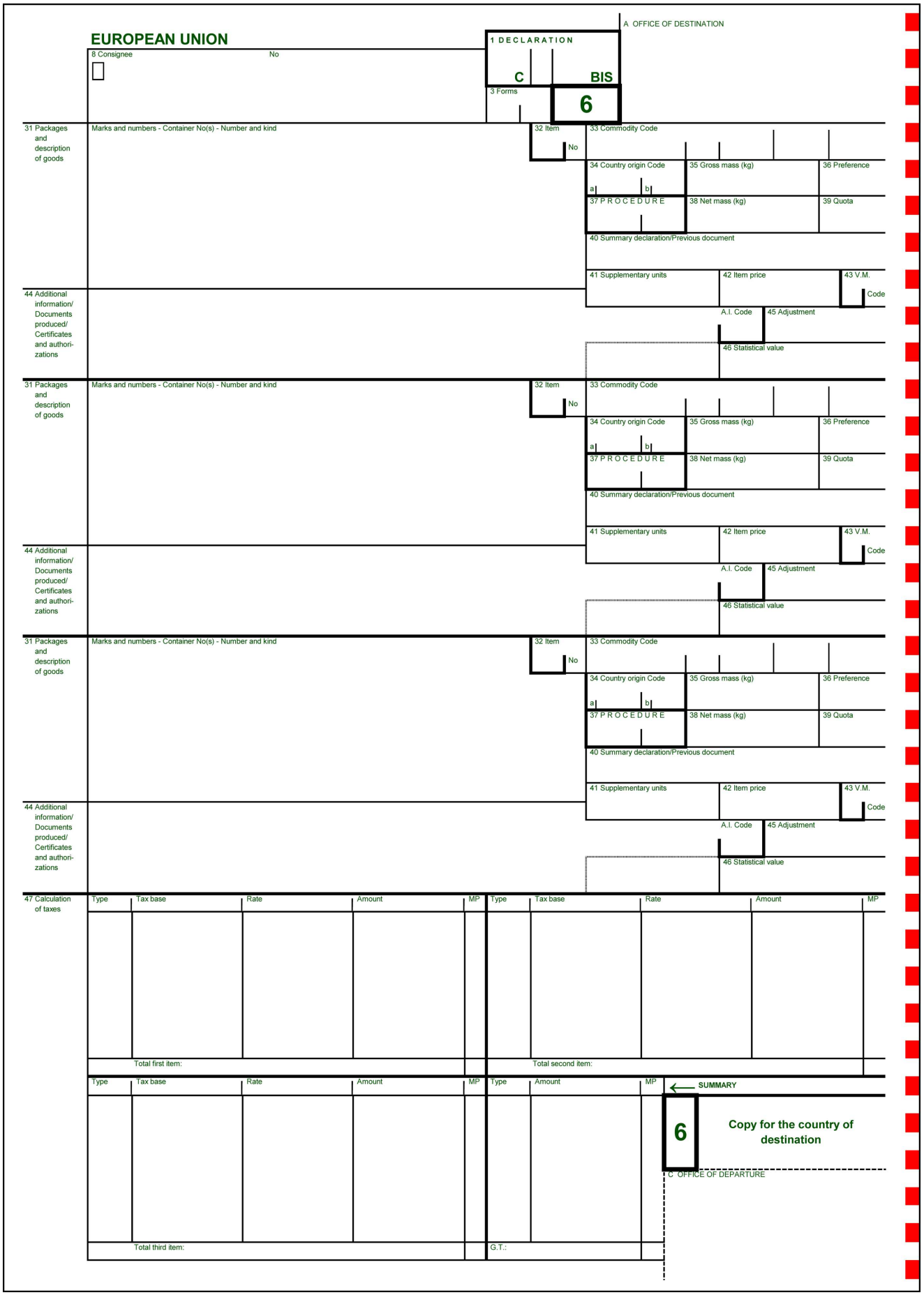

EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
2 Consignor/Exporter
No
C
BIS
3 Forms
1
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
A.I. Code
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
1
Copy for the country of dispatch/export
C OFFICE OF DEPARTURE

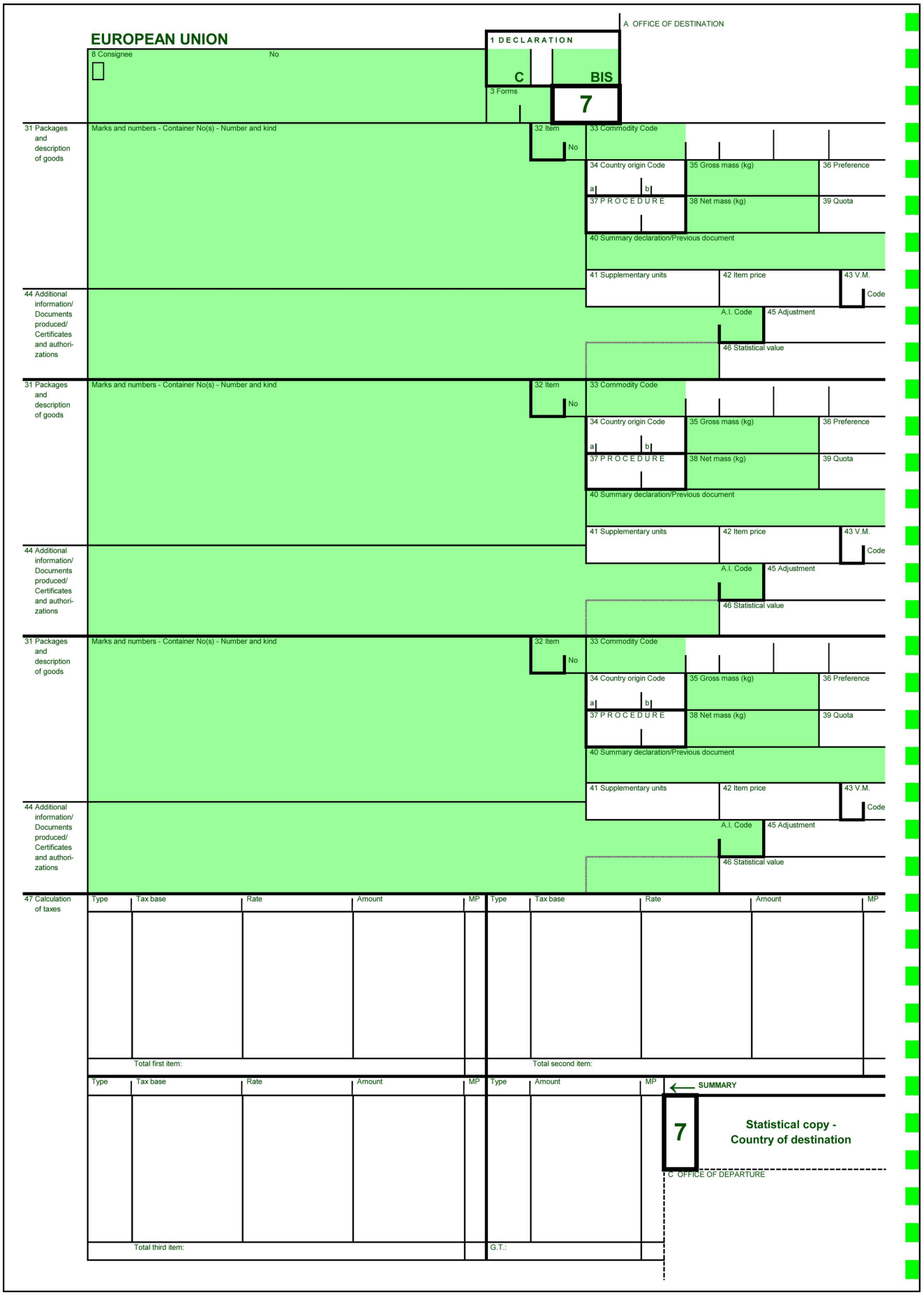

EUROPEAN UNION
2 Consignor/Exporter
No
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
C
BIS
3 Forms
2
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
A.I. Code
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
2
Statistical copy - Country of dispatch/export
C OFFICE OF DEPARTURE

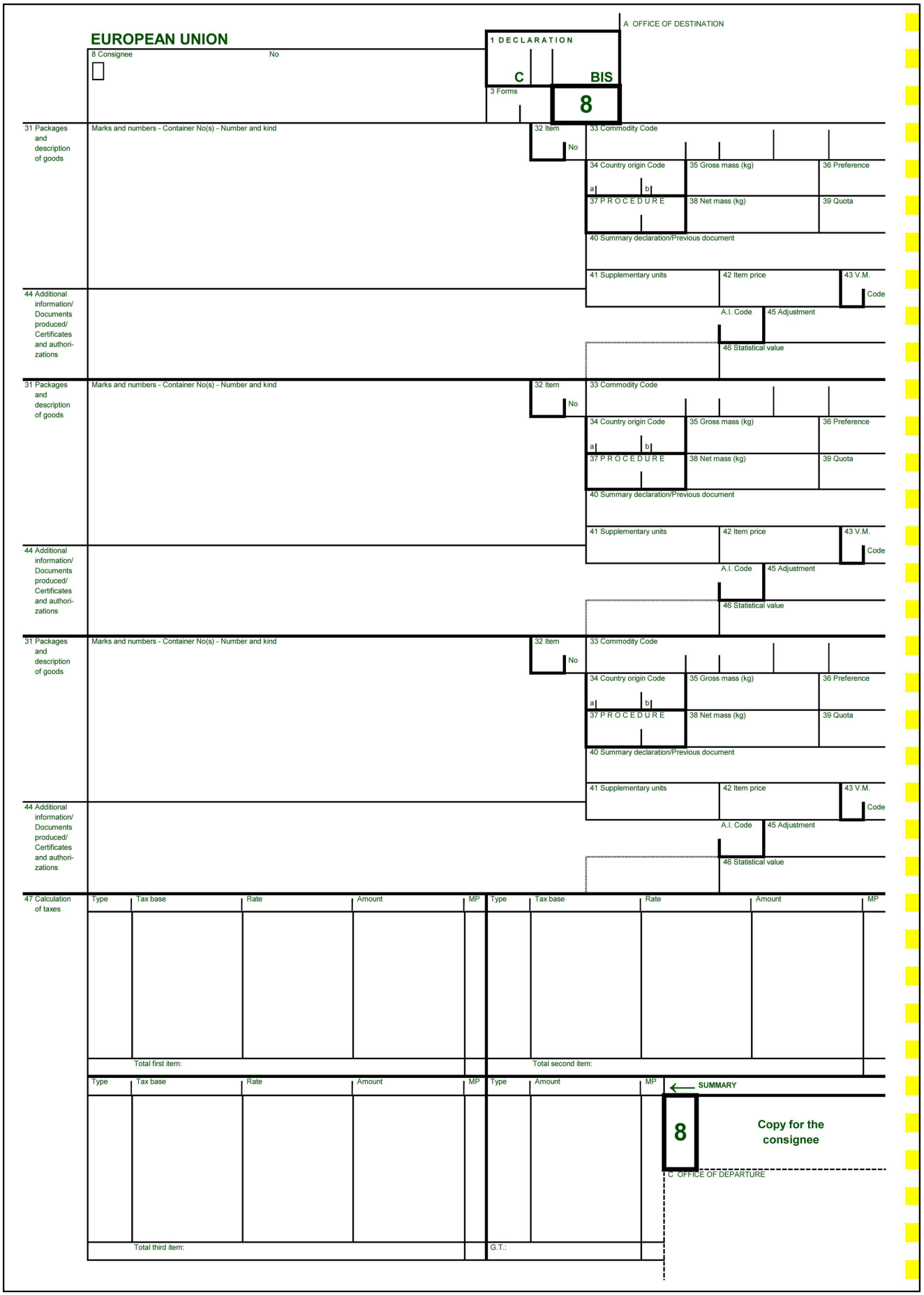

EUROPEAN UNION
2 Consignor/Exporter
No
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
C
BIS
3 Forms
3
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
A.I. Code
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
3
Copy for the consignor/exporter
C OFFICE OF DEPARTURE


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
2 Consignor/Exporter
No
C
BIS
3 Forms
4
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
4
Copy for the office of destination
C OFFICE OF DEPARTURE


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
C
BIS
5
2 Consignor/Exporter
No
3 Forms
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
5
Copy for return - Community transit
C OFFICE OF DEPARTURE


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
C
BIS
6
3 Forms
8 Consignee
No
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M.
Code
A.I. Code
45 Adjustment
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
6
Copy for the country of destination
C OFFICE OF DEPARTURE

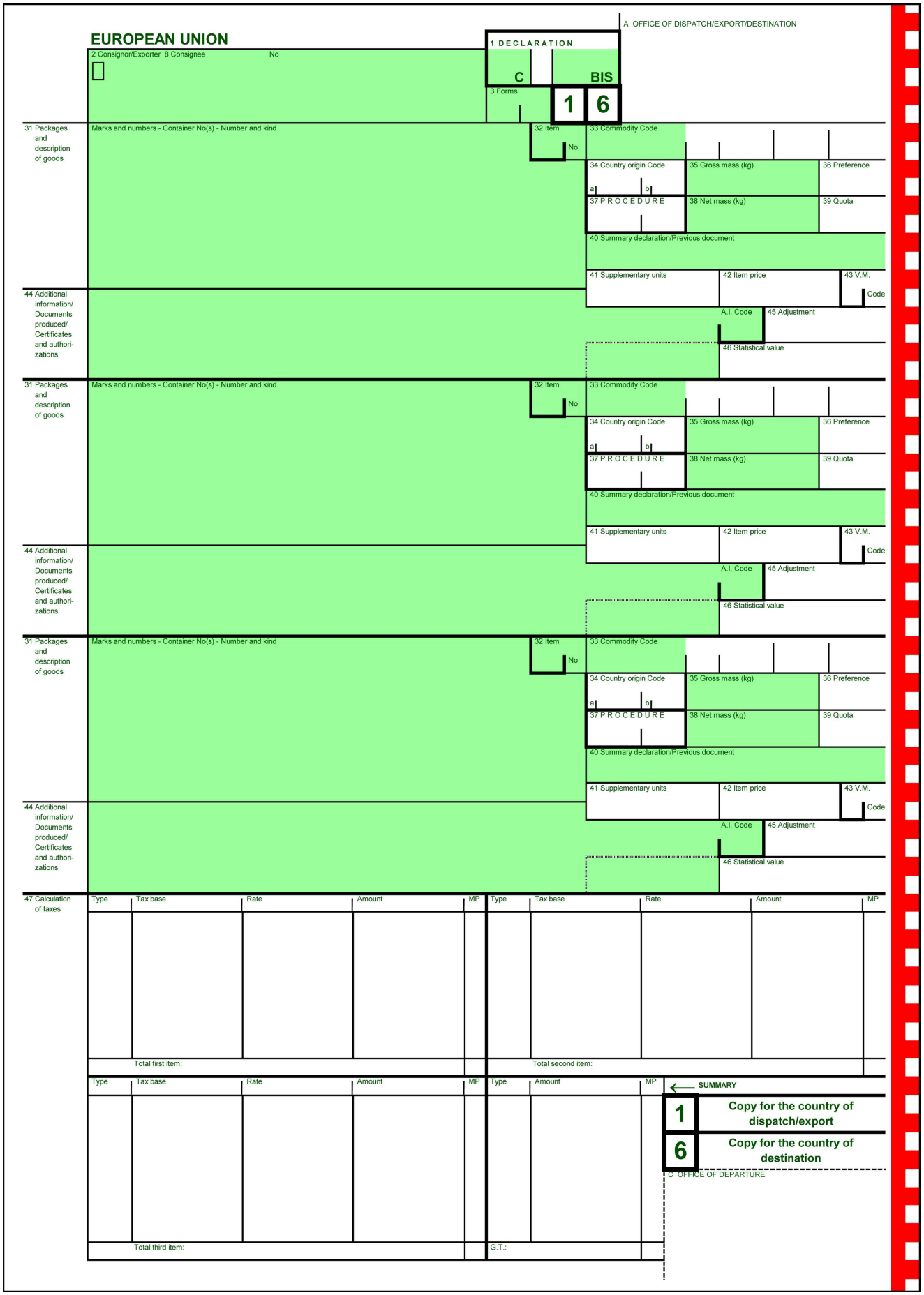

EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
8 Consignee
No
C
BIS
3 Forms
7
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M.
Code
A.I. Code
45 Adjustment
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
7
Statistical copy - Country of destination
C OFFICE OF DEPARTURE

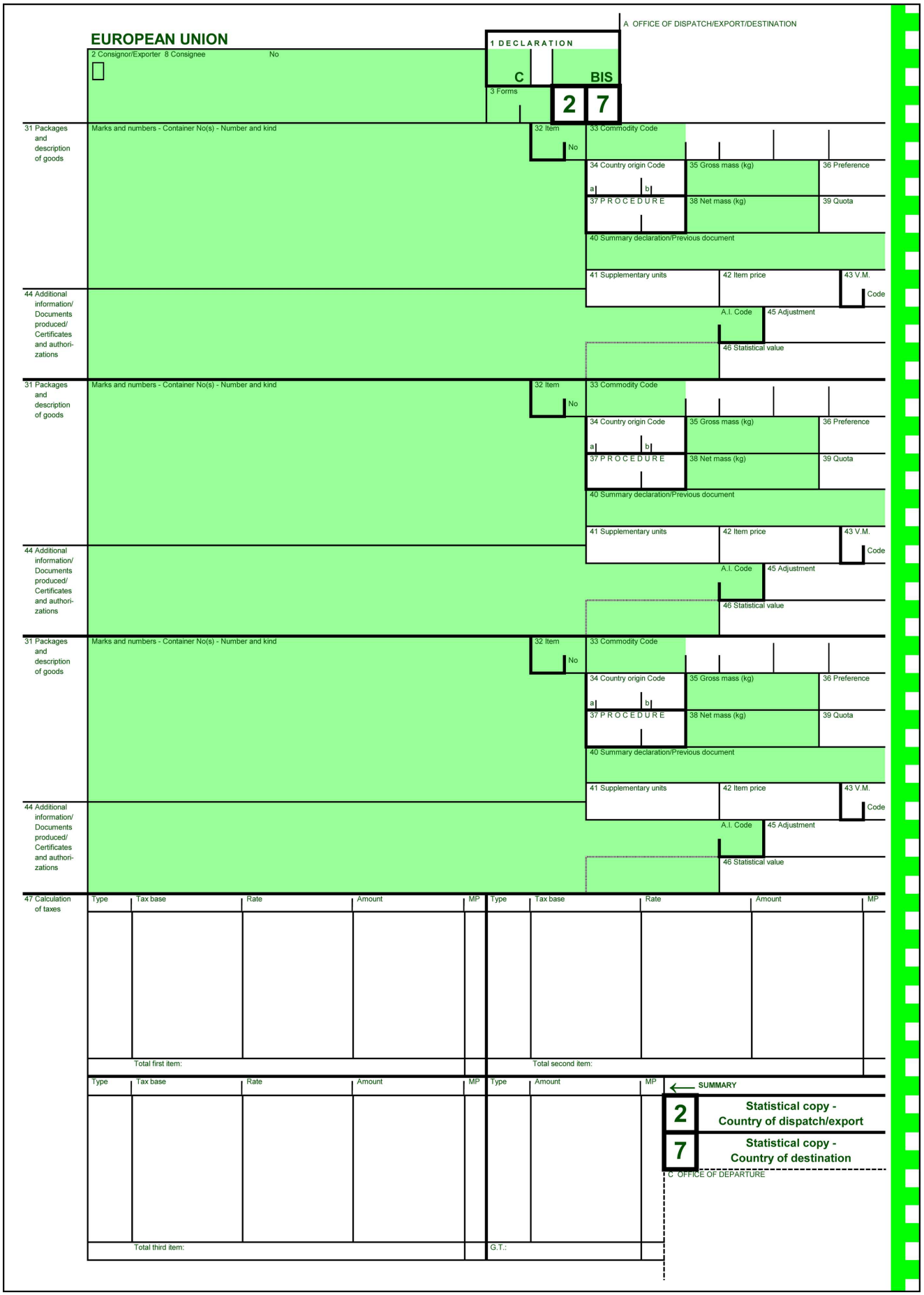

EUROPEAN UNION
8 Consignee
No
1 DECLARATION
C
BIS
3 Forms
8
A OFFICE OF DESTINATION
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M.
Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
8
Copy for the consignee
C OFFICE OF DEPARTURE

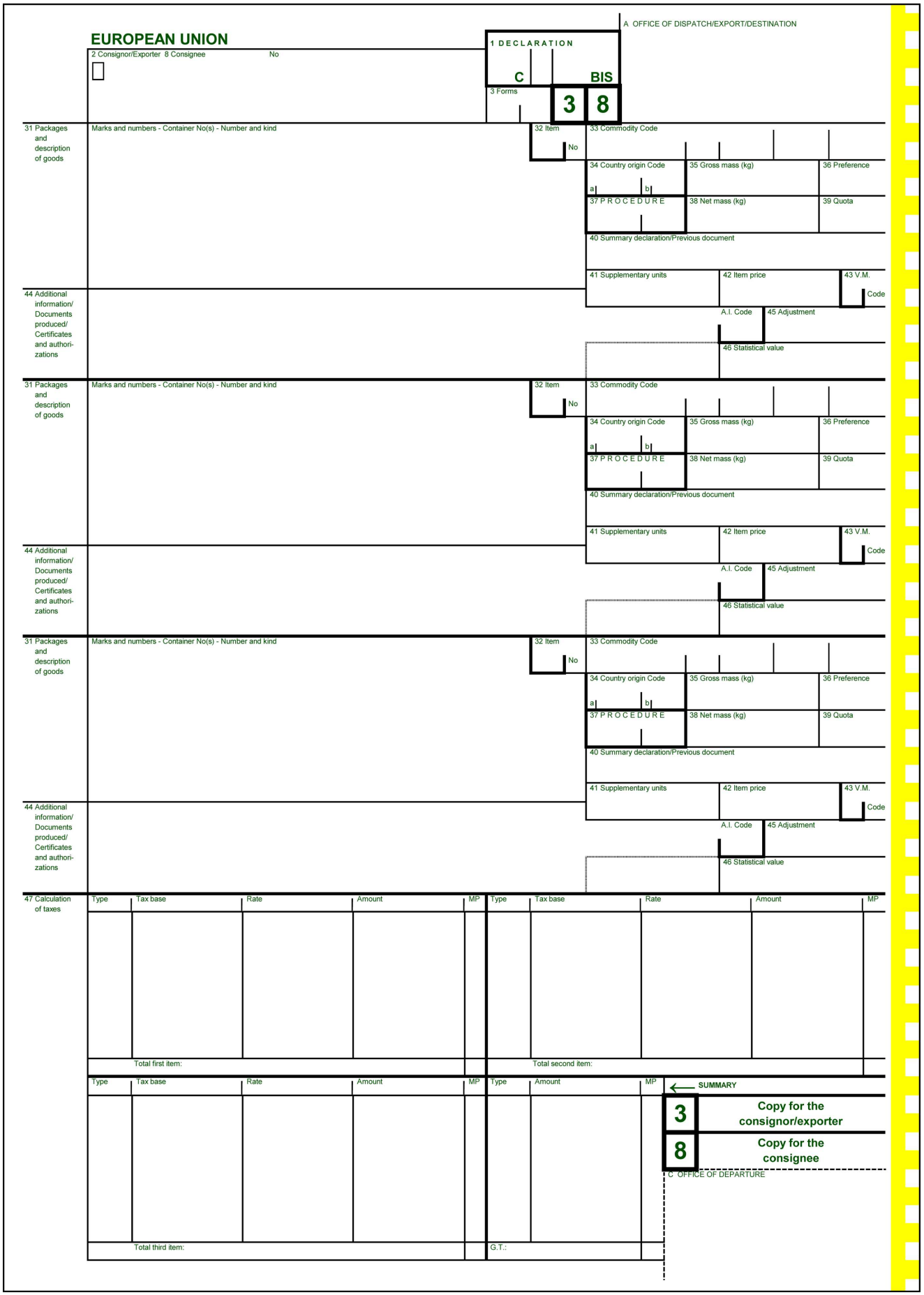
Appendix B4

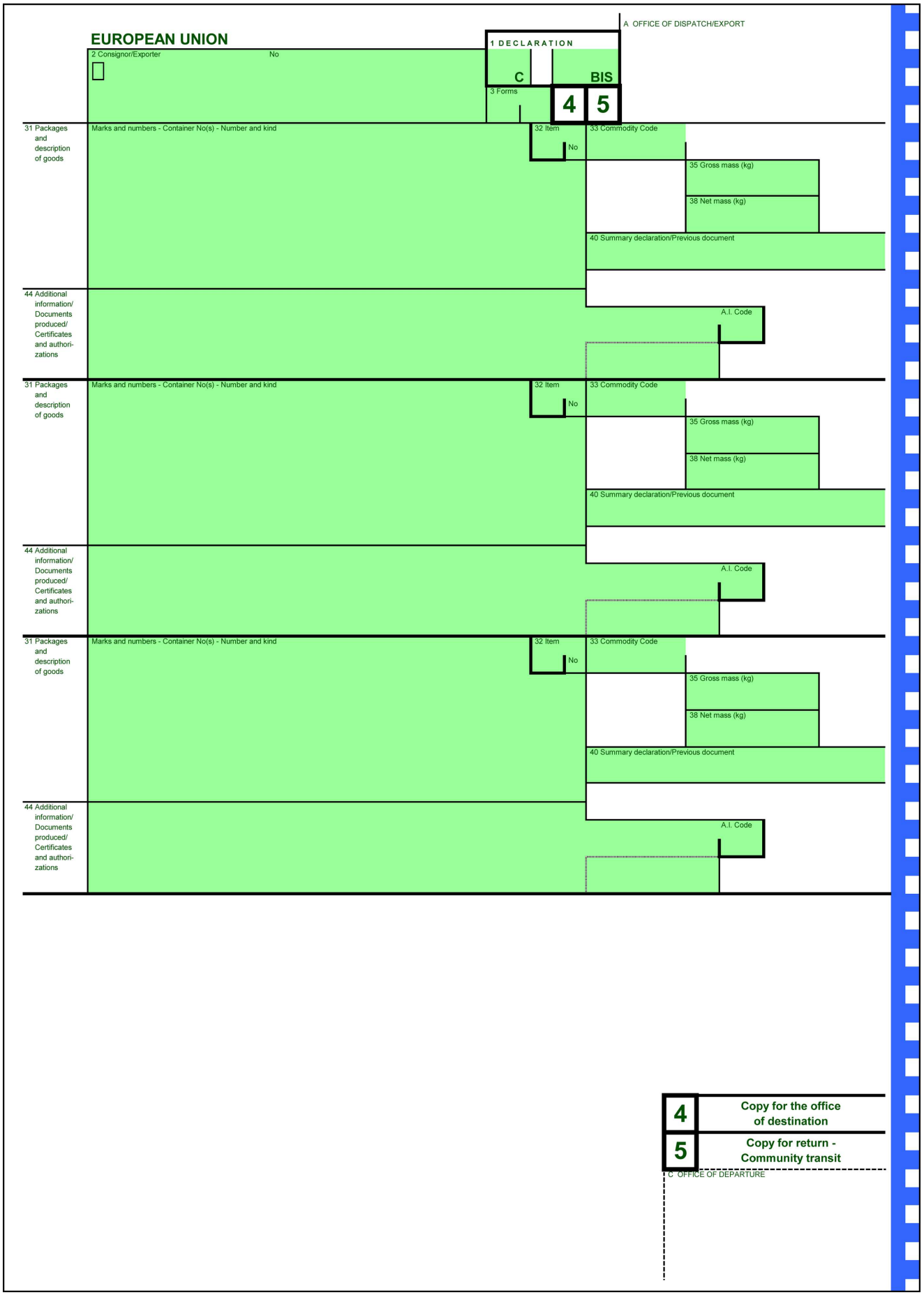
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT CONTINUATION FORM FOR PRINTING BY COMPUTERISED DECLARATION-PROCESSING SYSTEMS ON TWO SUCCESSIVE FOUR-COPY SETS

(1) The technical provisions in respect of the forms and notably their size and colours are detailed in Appendix C1, Title I, A.


EUROPEAN UNION
2 Consignor/Exporter 8 Consignee No
1 DECLARATION
C
BIS
3 Forms
1 6
A OFFICE OF DISPATCH/EXPORT/DESTINATION
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code a b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
A.I. Code
45 Adjustment
46 Statistical value
44 Additional information/ Documents produced/ Certificates and authori-zations
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
1 Copy for the country of dispatch/export
6 Copy for the country of destination
C OFFICE OF DEPARTURE


EUROPEAN UNION
2 Consignor/Exporter 8 Consignee
No
1 DECLARATION
C
BIS
3 Forms
2
7
A OFFICE OF DISPATCH/EXPORT/DESTINATION
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M.
Code
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
2
Statistical copy - Country of dispatch/export
7
Statistical copy - Country of destination
C OFFICE OF DEPARTURE


EUROPEAN UNION
2 Consignor/Exporter 8 Consignee
No
A OFFICE OF DISPATCH/EXPORT/DESTINATION
1 DECLARATION
C
BIS
3 Forms
3
8
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
34 Country origin Code
a
b
35 Gross mass (kg)
36 Preference
37 P R O C E D U R E
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M.
Code
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T.:
SUMMARY
3
Copy for the consignor/exporter
8
Copy for the consignee
C OFFICE OF DEPARTURE


EUROPEAN UNION
2 Consignor/Exporter
No
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
C
BIS
3 Forms
4
5
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authori-zations
A.I. Code
4
Copy for the office of destination
5
Copy for return - Community transit
C OFFICE OF DEPARTURE

Appendix B5

INDICATION OF THE COPIES OF THE FORMS SHOWN IN APPENDICES B1 AND B3 ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

(Counting copy 1)

Box number	Copies	Box number	Copies
I. BOXES FOR OPERATORS			
1	1 to 8 except middle subdivision:	27	1 to 5 (1)
	1 to 3	28	1 to 3
2	1 to 5 (1)	29	1 to 3
3	1 to 8	30	1 to 3
4	1 to 8	31	1 to 8
5	1 to 8	32	1 to 8
6	1 to 8	33	first subdivision on the left: 1 to 8
7	1 to 3		remainder: 1 to 3
8	1 to 5 (1)	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 8
11	1 to 3	36	—
12	—	37	1 to 3
13	1 to 3	38	1 to 8
14	1 to 4	39	1 to 3
15	1 to 8	40	1 to 5 (1)
15a	1 to 3	41	1 to 3
15b	1 to 3	42	—
16	1, 2, 3, 6, 7 and 8	43	—
17	1 to 8	44	1 to 5 (1)
17a	1 to 3	45	—
17b	1 to 3	46	1 to 3
18	1 to 5 (1)	47	1 to 3
19	1 to 5 (1)	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 5 (1)	50	1 to 8
22	1 to 3	51	1 to 8
23	1 to 3	52	1 to 8
24	1 to 3	53	1 to 8
25	1 to 5 (1)	54	1 to 4
26	1 to 3	55	—
		56	—
II. ADMINISTRATIVE BOXES			
A	1 to 4 (2)	C	1 to 8 (2)
B	1 to 3	D	1 to 4

(1) Under no circumstances may users be required to complete these boxes on copy No 5 for the purposes of transit.
(2) The Member State of dispatch can choose whether these particulars appear on the copies specified.

Appendix B6

INDICATION OF THE COPIES OF THE FORMS SHOWN IN APPENDICES B2 AND B4 ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

(Counting copy 1/6)

Box number	Copies	Box number	Copies
I. BOXES FOR OPERATORS			
1	1 to 4 except middle subdivision:	27	1 to 4
	1 to 3	28	1 to 3
2	1 to 4	29	1 to 3
3	1 to 4	30	1 to 3
4	1 to 4	31	1 to 4
5	1 to 4	32	1 to 4
6	1 to 4	33	first subdivision on the left: 1 to 4
7	1 to 3		remainder: 1 to 3
8	1 to 4	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 4
11	1 to 3	36	1 to 3
12	1 to 3	37	1 to 3
13	1 to 3	38	1 to 4
14	1 to 4	39	1 to 3
15	1 to 4	40	1 to 4
15a	1 to 3	41	1 to 3
15b	1 to 3	42	1 to 3
16	1 to 3	43	1 to 3
17	1 to 4	44	1 to 4
17a	1 to 3	45	1 to 3
17b	1 to 3	46	1 to 3
18	1 to 4	47	1 to 3
19	1 to 4	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 4	50	1 to 4
22	1 to 3	51	1 to 4
23	1 to 3	52	1 to 4
24	1 to 3	53	1 to 4
25	1 to 4	54	1 to 4
26	1 to 3	55	—
		56	—
II. ADMINISTRATIVE BOXES			
A	1 to 4 [1]	C	1 to 4
B	1 to 3	D/J	1 to 4

[1] The Member State of dispatch can choose whether these particulars appear on the copies specified.

Appendix C1

SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES

TITLE I

GENERAL REMARKS

(1) The Customs administration of each Member State may, if necessary, supplement the explanatory note.

(2) The provisions of this title shall not preclude printing of paper-based customs declarations and documents certifying the customs status of Union goods not being moved under internal Union transit procedure by means of data-processing systems, on plain paper, on conditions laid down by the Member States.

A. GENERAL DESCRIPTION

(1) The paper-based customs declaration shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m2. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

(2) The paper shall be white for all copies. However, on the copies used for Union transit (1, 4 and 5), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

(3) The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.

(4) A colour marking of the different copies shall be effected in the following manner on forms conforming to the specimens shown in appendices B1 and B3:

— copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,

— copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;

On forms conforming to the specimens shown in appendices B2 and B4, copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin, and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margins shall comprise a series of squares with a side measurement of 3 mm each one separated by 3 mm.

The copies on which the data contained in the forms shown in appendices B1 and B3 must appear by a self-copying process are shown in Appendix B5.The copies on which the data contained in the forms shown in appendices B2 and B4 must appear by a self-copying process are shown in Appendix B6.

(5) The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

(6) The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

(7) The forms and continuation forms are to be used:

(a) where Union legislation refers to a declaration for placing goods under a customs procedure or for re-exportation;

(b) as necessary during the transitional period provided for in an act of accession to the Union, in trade between the Union as constituted prior to that accession and the new Member States, and between the latter, in respect of goods for which customs duties and charges having equivalent effect have not yet been fully eliminated or which remain subject to other measures provided for in the act of accession;

(c) where Union rules specifically provide for their use, in particular within the framework of the Union transit procedure for the transit declaration for travellers and for the fallback procedure.

(8) The forms and continuation forms used for this purpose comprise the copies needed to complete the formalities relating to one or more customs procedures, taken from a set of eight copies:

— copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed,

— copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Union with a different fiscal regime,

— copy 3 is returned to the exporter after being stamped by the customs authority,

— copy 4 is kept by the office of destination upon completion of the Union transit operation or as the document providing evidence of the customs status of Union goods,

— copy 5 is the return copy for the Union transit procedure,

— copy 6 is kept by the authorities of the Member State in which import formalities are completed,

— copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Union with a different fiscal regime,

— copy 8 is returned to the consignee.

Various combinations are therefore possible, such as:

— export, outward processing or re-export: copies 1, 2 and 3,

— Union transit: copies 1, 4 and 5,

— customs procedures at import: copies 6, 7 and 8.

(9) In addition, there are circumstances in which the customs status of Union goods in question has to be proved at destination. In such cases copy 4 should be used as a T2L document.

(10) Operators may, if they wish, use privately printed subsets combining the appropriate copies, provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, such information can be entered directly by the exporter or the holder of the procedure on copy 1 and will then appear, by means of chemical treatment of the paper, on all the copies. Where, however, for any reason (in particular where the content of the information differs according to the stage of the operation involved) the information is not to be transmitted from one Member State to another, the desensitisation of the self-copying paper must confine reproduction to the copies concerned.

Where declarations are to be processed by computer, use may be made of subsets taken from sets in which each copy has a dual function: 1/6, 2/7, 3/8, 4/5.

In this case, in each subset, the numbers of the copies being used must be shown by striking through the numbers, in the margin of the form, referring to the copies not being used.

Every such subset must be designed so that the particulars which have to appear on each copy will be reproduced by means of chemical treatment of the paper.

(11) When pursuant to general remark 2 declarations for placing goods under a customs procedure, for re-export, or documents certifying the customs status of Union goods not being moved under the internal Union transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the format of the said declarations or documents must comply with all the conditions laid down by the Code or this Regulation, including those relating to the back of the form (in respect of copies used under the Union transit procedure), except:

— the colour used for printing,

— the use of italic characters,

— the printing of a background for the Union transit boxes.

Where a transit declaration is processed at an office of departure by a computerised system, one copy of the declaration must be lodged at that office.

B. PARTICULARS REQUIRED

The forms contain a number of boxes only some of which will be used, depending on the customs procedure(s) in question.

Without prejudice to the application of simplified procedures, the boxes which may be completed for each procedure are set out in the following table. The specific provisions concerning each box as they are described in Title II apply without prejudice to the status of the boxes as defined in the table.

Note that the status listed below have no bearing on the fact that certain particulars are collected only where circumstances warrant it. For example, the supplementary units in box 41 (status 'A') will only be collected where required by the TARIC.

Box Nos	A	B	C	D	E	F	G	H	I	J
1(1)	A	A	A	A	A			A	A	A
1(2)	A	A	A	A	A			A	A	A
1(3)						A	A			
2	B[1]	A	B	B	B	B	B	B	B	
2 (No)	A	A	A	A	A	B	A	B	B	
3	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]
4	B		B		B	A [4]	A	B	B	
5	A	A	A	A	A	A	A	A	A	A
6	B		B	B	B	B[4]		B	B	
7	C	C	C	C	C	A [5]		C	C	C
8	B	B	B	B	B	A[6]		B	B	B
8 (No)	B	B	B	B	B	B		A	A	A
12								B	B	
14	B	B	B	B	B		B	B	B	B

Box Nos	A	B	C	D	E	F	G	H	I	J
14 (No)	A	A	A	A	A		A	A	A	A
15						A[2]				
15a	B	B	B	B	B	A [5]		A	A	B
17						A [2]				
17a	A	A	A	B	A	A [5]		B	B	B
17b								B	B	B
18 (Identity)	B [1] [7]		B [7]		B [7]	A [7] [24]		B [7]	B [7]	
18 (Nationality)						A [8] [24]				
19	A[9]	A[9]	A[9]	A[9]	A[9]	B [4]		A[9]	A[9]	A[9]
20	B[10]		B[10]		B[10]			B[10]	B[10]	
21 (Identity)	A [1]					B [8]				
21 (Nationality)	A[8]		A[8]		A[8]	A[8]		A[8]	A[8]	
22 (Currency)	B		B		B			A	A	
22 (Amount)	B		B		B			C	C	
23	B[11]		B[11]		B[11]			B[11]	B[11]	
24	B		B		B			B	B	
25	A	B	A	B	A	B		A	A	B
26	A[12]	B[12]	A[12]	B[12]	A[12]	B[12]		A[13]	A[13]	B[13]
27						B				
29	B	B	B	B	B			B	B	B
30	B	B[1]	B	B	B	B [14]		B	B	B
31	A	A	A	A	A	A	A	A	A	A
32	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]

Box Nos	A	B	C	D	E	F	G	H	I	J
33(1)	A	A	A		A	A [16]	A[17]	A	A	B
33(2)								A	A	B
33(3)	A	A						A	A	B
33(4)	A	A						A	A	B
33(5)	B	B	B	B	B			B	B	B
34a	C[1]	A	C	C	C			A	A	A
34b	B		B		B					
35	B	A	B	A	B	A	A	B	B	A
36								A	A [17]	
37(1)	A	A	A	A	A			A	A	A
37(2)	A	A	A	A	A			A	A	A
38	A	A	A	A	A	A[17]	A[17]	A[18]	A	A
39								B[19]	B	
40	A	A	A	A	A	A	A	A	A	A
41	A	A	A	A	A			A	A	A
42								A	A	
43								B	B	
44	A	A	A	A	A	A [4]	A	A	A	A
45								B	B	
46	A[25]	B[25]	A[25]	B [25]	A[25]			A[25]	A[25]	B[25]
47 (Type)	BC [20]		BC [20]		BC [20]			A [18] [21] [22]	A [18] [21] [22]	
47 (Tax base)	B	B	B		B			A [18] [21] [22]	A [18] [21] [22]	B
47 (Rate)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	

Box Nos	A	B	C	D	E	F	G	H	I	J
47 (Amount)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	
47 (Total)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	
47 (MP)	B		B		B			B [18] [22]	B	
48	B		B		B			B	B	
49	B[23]	A	B[23]	A	B[23]			B[23]	B[23]	A
50	C		C		C	A				
51						A [4]				
52						A				
53						A				
54	A	A	A	A	A		A	A	A	A
55						A				
56						A				

Legend

Column headings		Codes used for box 37, 1st subdivision
A:	Export/Dispatch	10, 11, 23
B:	Customs warehousing procedure 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	76, 77
C:	Re-export after a special procedure other than the customs warehousing procedure	31
D:	Re-export after customs warehousing	31
E:	Outward processing	21, 22
F:	Transit	
G:	Customs status of Union goods	
H:	Release for free circulation	01, 07, 40, 42, 43, 45, 48, 49, 61, 63, 68

Column headings		Codes used for box 37, 1st subdivision
I:	Placing of goods under inward processing or temporary admission	51, 53, 54
J:	Placing under a customs warehouse	71, 78

Symbols in the cells

A: Mandatory: Particulars required by every Member State

B: Optional for the Member States: Particulars which Member States may decide to waive

C: Optional for operators: Particulars which operators may decide to supply but which cannot be demanded by the Member States

Notes

[1] This box is mandatory for agricultural products with export refunds.

[2] This particular may only be required for non-computerised procedures.

[3] When the declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure '1' having been entered in box 5.

[4] This box is mandatory for the NCTS in the manner provided for in Appendix C2.

[5] This particular may only be required for computerised procedures.

[6] This box is optional for the Member States where the consignee is not established in the Union nor in a common transit country.

[7] Not for use in the case of postal consignments or carriage by fixed transport installations.

[8] Not for use in the case of postal consignments or carriage by fixed transport installations or rail.

[9] This particular may be required for non-computerised procedures. In the case of computerised procedures, Member States need not collect this particular if they can deduce it from information elsewhere in the declaration and so transmit it to the Commission in compliance with the provisions on the collection of external trade statistics.

[10] Member States may only require completion of the third subdivision where the customs administration is calculating customs value on behalf of the economic operator.

[11] Member States may only require this information in cases in which the rules on the monthly fixing of exchange rates laid down in *[ex Title V, Chapter 6]* do not apply.

[12] This box must not be completed when export formalities are carried out at the point of exit from the Union.

[13] This box must not be completed where the import formalities are carried out at the point of entry into the Union.

[14] This box may be used in the NCTS in the manner provided for in Appendix C2.

[16] This subdivision must be completed where:

— the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or

— where Union legislation so provides.

[17] For completion only where Union legislation so provides.

[18] This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.

[19] Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.

[20] This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.

[21] This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration.

[22] Where the declaration is accompanied by the document referred to in Article 6 of this Delegated Regulation, Member States may waive completion of this box.

[23] This box is to be completed where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.

[24] Where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the holder of the procedure to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.

[25] The Member State of acceptance of the declaration may waive the obligation to provide this information where it is in position to assess it correctly and has implemented calculation routines to provide a result compatible with statistical requirement.

C. INSTRUCTIONS FOR USE OF THE FORM

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the particulars to be given on the copies used for the purposes of the Union transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to general remark 2, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

— the accuracy of the information given in the declaration,

— the authenticity of the documents attached,

— the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the holder of the procedure or, where applicable, his authorised representative commits him in respect of all particulars relating to the Union transit operation pursuant to the provisions on Union transit laid down in the Code and in this Regulation and as listed in section B above.

As regards Union transit formalities and formalities at destination, it is in the interests of each person intervening in the operation to check the contents of his declaration before signing it and lodging it with the customs office. In particular, any discrepancy found by the person concerned between the goods which he is to declare and any particulars already entered on the forms being used must immediately be reported by that person to the customs authority. In such cases the declaration must then be made out on fresh forms.

Unless Title III provides otherwise, a box that is not to be used should be left completely blank.

TITLE II

PARTICULARS TO BE ENTERED IN THE VARIOUS BOXES

A. FORMALITIES RELATING TO EXPORT/DISPATCH, RE-EXPORTATION, CUSTOMS WAREHOUSING OR MANUFACTURING UNDER CUSTOMS SUPERVISION AND UNDER CUSTOMS CONTROL OF GOODS SUBJECT TO EXPORT REFUNDS, OUTWARD PROCESSING, UNION TRANSIT AND/OR PROVING THE CUSTOMS STATUS OF UNION GOODS.

Box 1: Declaration

In the first subdivision, enter the relevant Union code from Appendix D1.

In the second subdivision, enter the type of declaration using the relevant Union code from Appendix D1.

In the third subdivision, enter the relevant Union code from Appendix D1.

Box 2: Consignor/Exporter

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the consignor/exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

For the purposes of this Appendix, the definition of 'exporter' is that given in Union customs legislation. In this context, 'consignor' refers to an operator that acts as an exporter in the cases referred to in Article 134 of Delegated Regulation (EU) 2015/2446.

Enter the full name and address of the person concerned.

In the case of groupage consignments, the Member States may provide that the word various be entered in this box, and the list of consignors/exporters to be attached to the declaration.

Box 3: Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one ex form and two EX/c forms, enter 1/3 on the ex form, 2/3 on the first EX/c form and 3/3 on the second EX/c form.

Where the declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR) ([1]).

Box 8: Consignee

Enter the full name and address of the person(s) to whom the goods are to be delivered.

Where an identification number is required, enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. If an EORI number has not been assigned to the consignee, enter the number required by the legislation of the Member State concerned.

Where an identification number is required and the declaration includes the particulars for an exit summary declaration as set out in Appendix A and facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, that identification number may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. The structure of that third country unique identification number corresponds to the structure as specified in the 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor', in Appendix A.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

Box 14: Declarant/Representative

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the declarant/representative does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter 'exporter' or 'consignor'.

To designate the declarant or the status of the representative, use the relevant Union code from Appendix D1.

Box 15: Country of dispatch/export

Enter in box 15a the relevant Union code from Appendix D1 for the Member State in which the goods are located at the time of their release into the procedure.

([1]) Recommendation of the Customs Cooperation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this other Member State, on condition that

(i) the goods were brought from there only for the purpose of export, and

(ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure and

(iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006//112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

Box 17: Country of destination

Using the relevant Union code from Appendix D1, enter in box 17a the last country of destination of the goods to be exported as known at the time of export.

Box 18: Identity and nationality of means of transport at departure

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in the form of the relevant Union code from Appendix D1. If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

However, in respect of transit operations where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the holder of the procedure to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.

Box 19: Container (Ctr)

Using the relevant Union code from Appendix D1, enter the presumed situation when crossing the external Union frontier, based on the information available at the time of completion of the export formalities.

Box 20: Delivery terms

Using the relevant Union codes and headings from Appendix D1, give particulars of the terms of the commercial contract.

Box 21: Identity and nationality of active means of transport crossing the border

Using the relevant Union code from Appendix D1, enter the nationality of the active means of transport crossing the Union's external frontier as known at the time of completion of formalities.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 22: Currency and total amount invoiced

Using the relevant code from Appendix D1, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant codes from Appendix D1, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Union code from Appendix D1, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

Box 26: Inland mode of transport

Using the relevant Union code from Appendix D1, enter the mode of transport upon departure.

Box 27: Place of loading

Using a code where required, enter the place, as known at the time of completion of formalities, at which the goods are to be loaded onto the active means of transport on which they are to cross the Union frontier.

Box 29: Office of exit

Using the relevant Union code from Appendix D1, enter the customs office by which it is intended that the goods should leave the customs territory of the Union.

Box 30: Location of goods

Enter the precise location where the goods may be examined.

Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration together with the particulars needed to identify them. The description of the goods means the normal trade description. Where box 33 Commodity Code is to be completed, the description must be precise enough to allow the goods to be classified. This box must also contain the particulars required by any specific legislation. Using the relevant Union code from Appendix D1, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

Enter the code number corresponding to the item in question, as described in Appendix D1.

Box 34: Country-of-origin code

Operators completing box 34a should use the relevant Union code from Appendix D1 to enter the country of origin, as defined in Title II of the Code.

Enter the region of dispatch or production of the goods in question in Box 34b.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a transit declaration covers several types of goods, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank. Member States may extend this rule to all procedures referred to under columns A to E and G of the table in Title I, B.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as 0,xyz (e.g. 0,654 for a package of 654 grams).

Box 37: Procedure

Using the relevant Union code from Appendix D1, enter the procedure for which the goods are declared.

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 40: Summary declaration/Previous document

Using the relevant Union codes from Appendix D1, enter the reference particulars of documents preceding export to a third country/dispatch to a Member State.

Where the declaration concerns goods re-exported following discharge of the customs warehousing procedure in a type B customs warehouse, enter the reference particulars of the declaration entering goods for that procedure.

In the case of a declaration entering goods for the Union transit procedure, give the reference for the previous customs destination or corresponding customs documents. Where, in the case of non-computerised transit procedures, more than one reference has to be entered, the Member States may provide that the word 'various' be entered in this box and a list of the references concerned accompany the transit declaration.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 44: Additional information/Documents produced/Certificates and authorisations

Using the relevant codes from Appendix D1, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration.

The subdivision 'A.I. code' (Additional information code) must not be used.

Where a re-export declaration discharging the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed, in accordance with the Union provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Union codes from Appendix D1, the following should be shown on each line:

— the type of tax (e.g. excise duties),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed.

Box 48: Deferred payment

Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

Box 49: Identification of warehouse

Using the relevant Union code from Appendix D1, enter the reference particulars of the warehouse.

Box 50: Principal

Enter the full name (person or company) and address of the holder of the procedure, together with the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the EORI number is provided, Member States may waive the obligation to provide the full name (person or company) and address. Where appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the holder of the procedure.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. Where the holder of the procedure is a legal person, the signatory should add his capacity after his signature and full name.

For export operations, the declarant or his representative may enter the name and address of a person established in the district of the office of exit to whom copy 3 of the declaration endorsed by the said office may be given.

Box 51: Intended offices of transit (and country)

Enter the code for the intended office of entry into each common transit country to be crossed and the office of entry by which the goods re-enter the customs territory of the Union after having crossed the territory of a common transit country, or, where the shipment is to cross a territory other than that of the Union or of a common transit country, the office of exit by which the transport leaves the Union and the office of entry by which it re-enters the Union.

Using the relevant Union code from Appendix D1, enter the customs offices concerned.

Box 52: Guarantee

Using the relevant Union codes from Appendix D1, enter the type of guarantee or guarantee waiver used for the operation as well as, as appropriate, the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee voucher and the office of guarantee.

Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for one or more of the following countries, add after 'not valid for' the codes from Appendix D1 for the country or countries concerned:

— non-EU contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods,

— Andorra,

— San Marino.

Where an individual guarantee in the form of a cash deposit or by means of vouchers is used it shall be valid for all the contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

Box 53: Office of destination (and country)

Using the relevant Union code from Appendix D1, enter the office where the goods are to be presented in order to complete the Union transit operation.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of export/dispatch, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

B. FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain particulars may have to be entered on the copies of the Single Administrative Document accompanying the goods. These particulars concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The particulars may be added legibly by hand; in this case, the form should be completed in ink in block capitals.

These particulars, which only appear on copies 4 and 5, concern the following boxes:

— Transhipment: Use box 55.

Box 55: Transhipments

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

— Other incidents: Use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with existing obligations under the Union transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

C. FORMALITIES FOR RELEASE FOR FREE CIRCULATION, END-USE, INWARD PROCESSING, TEMPORARY ADMISSION AND CUSTOMS WAREHOUSING

Box 1: Declaration

In the first subdivision, enter the relevant Union code from Appendix D1.

In the second subdivision, enter the type of declaration using the relevant Union code from Appendix D1.

Box 2: Consignor/Exporter

Enter the full name and address of the last seller of the goods prior to their importation into the Union.

Where an identification number is required, the Member States may waive provision of the full name and address of the person concerned.

Where an identification number is required, enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. If an EORI number has not been assigned to the consignor/exporter, enter the number requested by the legislation of the Member State concerned.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignors/exporters attached to the declaration.

Box 3: Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter '1/3' on the IM form, '2/3' on the first IM/c form and '3/3' on the second IM/c form.

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR) ([1]).

Box 8: Consignee

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the consignee does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

In the case of placing of goods under the customs warehousing procedure in a private warehouse, enter the full name and address of the depositor where he is not the declarant.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

Box 12: Value details

Enter in this box information on value, e.g. a reference to the authorisation whereby the customs authorities waive the requirement to produce a DV1 form in support of each declaration or details of adjustments.

Box 14: Declarant/Representative

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the declarant/representative does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the word consignee.

To designate the declarant or the status of the representative, use the relevant Union code from Appendix D1.

Box 15: Country of dispatch/export

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter in box 15a the relevant Union code from Appendix D1 for the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure.

If such a stoppage or commercial transaction has taken place, indicate the last intermediate country.

For the purpose of this data requirement, a stoppage to enable consolidation of the goods en-route shall be considered as being related to the transport of the goods.

([1]) Recommendation of the Customs Cooperation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

Box 17: Country of destination

Enter in box 17a the Union code from Appendix D1 as follows:

(a) For the formalities for release for free circulation including end-use, or for home-use, enter the Union code for the Member State where the goods are located at the time of release into the customs procedure.

However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, enter the code for this latter Member State.

(b) For the formalities for the inward processing procedure, enter the Union code for the Member State where the first processing activity is carried out.

(c) For the formalities for temporary admission, enter the Union code for the Member State where the goods are to be first used.

(d) For the formalities for customs warehousing, enter the Union code for the Member State where the goods are located at the time of release into the customs procedure.

Enter in box 17b the region of destination of the goods.

Box 18: Identity and nationality of means of transport on arrival

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 19: Container (Ctr)

Using the relevant Union code from Appendix D1, enter the situation when crossing the external Union frontier.

Box 20: Delivery terms

Using the relevant Union codes and headings from Appendix D1, give particulars of the terms of the commercial contract.

Box 21: Identity and nationality of active means of transport crossing the border

Using the relevant Union code from Appendix D1, enter the nationality of the active means of transport crossing the Unions external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Box 22: Currency and total amount invoiced

Using the relevant code from Appendix D1, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant codes from Appendix D1, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Union code from Appendix D1, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union.

Box 26: Inland mode of transport

Using the relevant Union code from Appendix D1, enter the mode of transport upon arrival.

Box 29: Office of entry

Using the relevant Union code from Appendix D1, enter the customs office by which the goods entered the customs territory of the Union.

Box 30: Location of goods

Enter the precise location where the goods may be examined.

Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, together with the particulars necessary to identify them. The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification. This box must also contain the particulars required by any specific rules (e.g. VAT, excise duties). Using the relevant Union code from Appendix D1, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

Enter the code number corresponding to the item in question, as described in Appendix D1. The Member States may provide for entry of a specific nomenclature concerning excise duties in the fifth subdivision.

Box 34: Country-of-origin code

Enter in box 34a the relevant Union code from Appendix D1 for the country of origin, as defined in Title II of the Code.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a declaration covers several types of goods, Member States may decide that, for the procedures referred to under columns H to J of the table in *(ex Title I, B)*, the total gross mass only be entered in the first box 35, the remaining boxes 35 being left blank.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg,

— a gross mass of less than 1 kg should be entered as 0,xyz (e.g. 0,654 for a package of 654 grams).

Box 36: Preference

This box contains information on the tariff treatment of the goods. Where its use is provided for in the matrix of Title I, section B, it must be used even when no tariff preferential treatment is requested. However, this box must not be used in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/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. Enter the relevant Union code from Appendix D1.

The Commission will publish at regular intervals in the C series of the *Official Journal of the European Union* the list of the combinations of codes usable together with examples and explanatory notes.

Box 37: Procedure

Using the relevant Union code from Appendix D1, enter the procedure for which the goods are declared.

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 39: Quota

Enter the order number of the tariff quota for which the declarant is applying.

Box 40: Summary declaration/Previous document

Using the relevant Union codes from Appendix D1, enter the reference particulars of any summary declaration used in the Member State of import or of any previous document.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 42: Item price

Enter the price of the item in question.

Box 43: Valuation method

Using the relevant Union code from Appendix D1, enter the valuation method used.

Box 44: Additional information/Documents produced/Certificates and authorisations

Using the relevant codes from Appendix D1, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration.

The subdivision 'A.I. code' must not be used.

Where a declaration entering goods for the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

When goods are the subject of a VAT-exempt supply to another Member State, the information required by Article 143(2) of Directive 2006/112/EC shall be entered in box 44, including when required by a Member State, the evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State.

Box 45: Adjustment

This box contains information of any adjustments when no DV1 form is produced in support of the declaration. Any amounts to be entered in this box are to be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed, in accordance with the Union provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Union codes from Appendix D1, the following should be shown on each line:

— the type of tax (e.g. import duty, VAT),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 48: Deferred payment

Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

Box 49: Identification of warehouse

Using the relevant Union code from Appendix D1, enter the reference particulars of the warehouse.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of the completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of import, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

TITLE III

REMARKS CONCERNING THE CONTINUATION FORMS

(a) Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.

(b) The instructions in Titles I and II also apply to the continuation forms.

However:

— the symbols 'IM/c', 'EX/c' or 'EU/c' (or 'CO/c' where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:

— the form is used for Union transit only, in which case, depending on the Union transit procedure applicable to the goods concerned, 'T1bis', 'T2bis', 'T2Fbis' or 'T2SMbis' will be entered in the third subdivision of box 1,

— the form is used solely to furnish proof of the customs status of Union goods, in which case, depending on the status of the goods concerned, 'T2Lbis', 'T2LFbis' or 'T2LSMbis' will be entered in the third subdivision of the box,

— box 2/8 is for optional use by the Member States and should show only the name and identification number, if any, of the person concerned,

— the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, ex and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.

(c) If continuation forms are used,

— any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,

— when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of this document may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of this document, reference will be made, as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

Appendix C2

EXPLANATORY NOTE ON THE USE OF TRANSIT DECLARATIONS BY THE EXCHANGE OF EDI STANDARD MESSAGES

(EDI TRANSIT DECLARATION)

TITLE I

GENERAL

The EDI transit declaration is based upon the particulars entered into the different boxes of the Single Administrative Document (SAD) as defined in appendices C1 and D1, in association with or replaced by a code if appropriate.

This Appendix contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the EDI standard messages. Furthermore the additional codes presented in Appendix D2 are applicable. Appendices C1 and D1) apply to the EDI transit declaration unless otherwise specified in this Appendix or in Appendix D2.

The detailed structure and content of the EDI transit declaration follow the technical specifications the competent authorities communicate to the holder of the procedure in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Appendix.

This Appendix describes the structure of the information exchange. The transit declaration is organised into data groups, which contain data attributes. The attributes are grouped together in such a way that they build up coherent logical blocks within the scope of the message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the box on the SAD is noted.

The term 'number' in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

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.

TITLE II

STRUCTURE OF THE EDI TRANSIT DECLARATION

A. **Table of the data groups**

TRANSIT OPERATION

TRADER consignor

TRADER consignee

GOODS ITEM

— TRADER consignor

— TRADER consignee

— CONTAINERS

— SGI CODES

— PACKAGES

— PREVIOUS ADMINISTRATIVE REFERENCES

— PRODUCED DOCUMENTS/CERTIFICATES

— SPECIAL MENTIONS

CUSTOMS OFFICE of departure

TRADER holder of the procedure

REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

TRADER authorised consignee

CONTROL RESULT

SEALS INFORMATION

— SEALS ID

GUARANTEE

— GUARANTEE REFERENCE

— VALIDITY LIMITATION (EU)

— VALIDITY LIMITATION (NON-EU)

B. **Particulars on the data of the transit declaration**

TRANSIT OPERATION

Number: 1

The data group shall be used.

LRN

Type/Length: an ..22

The local reference number (LRN) shall be used. It is nationally defined and allocated by the user in agreement with the competent authorities to identify each single declaration.

Declaration type *(box 1)*

Type/Length: an ..5

The attribute shall be used.

Total number of items *(box 5)*

Type/Length: n ..5

The attribute shall be used.

Total number of packages *(box 6)*

Type/Length: n ..7

The use of the attribute is optional. The total number of packages is equal to the sum of all 'Number of packages', all 'Number of pieces' and a value of '1' for each declared 'bulk'.

Country of dispatch *(box 15a)*

Type/Length: a2

The attribute shall be used, if only one country of dispatch is declared. The country codes presented in Appendix D2 shall be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' cannot be used. If more than one country of dispatch is declared, this attribute of the data group 'TRANSIT OPERATION' cannot be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' shall be used.

Destination country *(box 17a)*

Type/Length: a2

The attribute shall be used, if only one country of destination is declared. The country codes presented in Appendix D2 shall be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' cannot be used. If more than one country of destination is declared, this attribute of the data group 'TRANSIT OPERATION' cannot be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' shall be used.

Identity at departure *(box 18)*

Type/Length: an ..27

The attribute shall be used according to Appendix C1.

Identity at departure LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Nationality at departure *(box 18)*

Type/Length: a2

The country code presented in Appendix D2 shall be used according to Appendix C1.

Container *(box 19)*

Type/Length: n1

The following codes shall be used

0: no

1: yes.

Nationality crossing border *(box 21)*

Type/Length: a2

The country code presented in Appendix D2 shall be used according to Appendix C1.

Identity crossing border *(box 21)*

Type/Length: an ..27

The use of this attribute is optional for Member States in accordance with Appendix C1.

Identity crossing border LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Type of transport crossing border *(box 21)*

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Appendix C1.

Transport mode at border *(box 25)*

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Appendix C1.

Inland transport mode *(box 26)*

Type/Length: n ..2

The use of the attribute is optional for the Member States. It has to be used according to the explanatory note concerning box 25 presented in Appendix D1.

Loading place *(box 27)*

Type/Length: an ..17

The use of the attribute is optional for the Member States.

Agreed location code *(box 30)*

Type/Length: an ..17

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place in coded form where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Agreed location of goods *(box 30)*

Type/Length: an ..35

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Agreed location of goods LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Authorised location of goods *(box 30)*

Type/Length: an ..17

The attribute is optional, if the data group 'CONTROL RESULT' is used. If the attribute is used the precise indication of the place where the goods can be examined is necessary. If the data group 'CONTROL RESULT' is not used the attribute cannot be used. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Customs subplace *(box 30)*

Type/Length: an ..17

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Total gross mass *(box 35)*

Type/Length: n ..11,3

The attribute shall be used.

NCTS accompanying document language code

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of the transit accompanying document (NCTS accompanying document).

Dialogue language indicator at departure

Type/Length: a2

The use of the language code presented in Appendix D2 is optional. If this attribute is not used the system will use the default language of the office of departure.

Declaration date *(box 50)*

Type/Length: n8

The attribute shall be used.

Declaration place *(box 50)*

Type/Length: an ..35

The attribute shall be used.

Declaration place LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) of the corresponding free text field.

TRADER consignor *(box 2)*

Number: 1

This data group is used, when there is only one consignor declared. In this case the data group 'TRADER consignor' of the data group 'GOODS ITEM' cannot be used.

Name *(box 2)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(box 2)*

Type/Length: an ..35

The attribute shall be used.

Country *(box 2)*

Type/Length: a2

The country code presented in Appendix D2 shall be used.

Postcode *(box 2)*

Type/Length: an ..9

The attribute shall be used.

City *(box 2)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG).

TIN *(box 2)*

Type/Length: an ..17

The use of the attribute to insert the trader identification number (TIN) is optional for the Member States.

TRADER Consignee *(box 8)*

Number: 1

The data group shall be used, when there is only one consignee declared and the attribute 'Destination country' of the data group 'TRANSIT OPERATION' contains a Member State or a common transit country. In this case the data group 'TRADER consignee' of the data group 'GOODS ITEM' cannot be used.

Name *(box 8)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(box 8)*

Type/Length: an ..35

The attribute shall be used.

Country *(box 8)*

Type/Length: a2

The country code presented in Appendix D2 shall be used.

Postcode *(box 8)*

Type/Length: an ..9

The attribute shall be used.

City *(box 8)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG).

TIN *(box 8)*

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

GOODS ITEM

Number: 999

The data group shall be used.

Declaration type *(ex box 1)*

Type/Length: an ..5

The attribute shall be used, if the code 'T-' was used for the attribute 'Declaration type' of the data group 'TRANSIT OPERATION'. In other cases this attribute cannot be used.

Country of dispatch *(ex box 15a)*

Type/Length: a2

The attribute shall be used, if more than one country of dispatch is declared. The country codes presented in Appendix D2 shall be used. The attribute 'Country of dispatch' of the data group 'TRANSIT OPERATION' cannot be used. If only one country of dispatch is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Destination country *(ex box 17a)*

Type/Length: a2

The attribute shall be used, if more than one country of destination is declared. The country codes presented in Appendix D2 shall be used. The attribute 'Destination country' of the data group 'TRANSIT OPERATION' cannot be used. If only one country of destination is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Textual description *(box 31)*

Type/Length: an ..140

The attribute shall be used.

Textual description LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) of the corresponding free text field.

Item number *(box 32)*

Type/Length: n ..5

The attribute shall be used, even if a number '1' was used for the attribute 'Total number of items' of the data group 'TRANSIT OPERATION'. In this case the number '1' shall be used for this attribute. Each item number is unique throughout the declaration.

Commodity code *(box 33)*

Type/Length: n ..8

The attribute shall be used with at least four and up to eight digits according to Appendix C1.

Gross mass *(box 35)*

Type/Length: n ..11,3

This attribute is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods.

Net mass *(box 38)*

Type/Length: n ..11,3

The use of the attribute is optional according to Appendix C1.

TRADER consignor *(ex box 2)*

Number: 1

The data group 'TRADER consignor' cannot be used when there is only one consignor declared. In this case the data group 'TRADER consignor' on 'TRANSIT OPERATION' level is used.

Name *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

Country *(ex box 2)*

Type/Length: a2

The country code presented in Appendix D2 shall be used.

Postcode *(ex box 2)*

Type/Length: an ..9

The attribute shall be used.

City *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG).

TIN *(ex box 2)*

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

TRADER consignee *(ex box 8)*

Number: 1

The data group shall be used when more than one consignee is declared and the attribute 'Destination country' of the data group 'GOODS ITEM' contains a Member State or a common transit country. When only one consignee is declared, the data group 'TRADER consignee' of the data group 'GOODS ITEM' cannot be used.

Name *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

Country *(ex box 8)*

Type/Length: a2

The country code presented in Appendix D2 shall be used.

Postcode *(ex box 8)*

Type/Length: an ..9

The attribute shall be used.

City *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG).

TIN *(ex box 8)*

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

CONTAINERS *(box 31)*

Number: 99

If the attribute 'Container' of the data group 'TRANSIT OPERATION' contains the code '1' the data group shall be used.

Container numbers *(box 31)*

Type/Length: an ..11

The attribute shall be used.

PACKAGES *(box 31)*

Number: 99

The data group shall be used.

Marks and numbers of packages *(box 31)*

Type/Length: an ..42

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG).

Marks and numbers of packages LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Kind of packages *(box 31)*

Type/Length: an2

The packaging codes listed under Box 31 of Appendix D1 shall be used.

Number of packages *(box 31)*

Type/length: n ..5

The attribute shall be used if the attribute '**Kind of packages**' contains other codes shown in Appendix D1 than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'unpacked' (NE, NF, NG). It may not be used if the attribute '**Kind of packages**' contains one of the previously mentioned codes.

Number of pieces *(box 31)*

Type/Length: n ..5

The attribute shall be used if the attribute 'Kind of packages' contains a code presented in Appendix D2 for 'Unpacked' (NE). In other cases this attribute cannot be used.

PREVIOUS ADMINISTRATIVE REFERENCES *(box 40)*

Number: 9

The data group shall be used according to Appendix C1.

Previous document type *(box 40)*

Type/Length: an ..6

If the data group shall be used at least one previous document type shall be used.

Previous document reference *(box 40)*

Type/Length: an ..20

The reference of the previous document shall be used.

Previous document reference LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) of the corresponding free text field.

Complement of information *(box 40)*

Type/Length: an ..26

The use of the attribute is optional for the Member States.

Complement of information LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

PRODUCED DOCUMENTS/CERTIFICATES *(box 44)*

Number: 99

The data group shall be used for TIR messages. In other cases, it shall be used according to Appendix C1. If the data group is used, at least one of the following attributes shall be used.

Document type *(box 44)*

Type/Length: an ..3

The code presented in Appendix D2 shall be used.

Document reference *(box 44)*

Type/Length: an ..20

Document reference LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Complement of information *(box 44)*

Type/Length: an ..26

Complement of information LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

SPECIAL MENTIONS *(box 44)*

Number: 99

The data group shall be used according to Appendix C1. If the data group is used either the attribute 'Additional information id' or 'Text' shall be used.

Additional information id *(box 44)*

Type/Length: an ..3

The code presented in Appendix D2 shall be used to insert the identification (id) of the additional information.

Export from EU *(box 44)*

Type/Length: n1

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EU' or 'Export from country' shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the following codes are to be used:

0 = no

1 = yes.

Export from country *(box 44)*

Type/Length: a2

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EU' or 'Export from country' shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the country code presented in Appendix D2 shall be used.

Text *(box 44)*

Type/Length: an ..70

Text LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of departure *(box C)*

Number: 1

The data group shall be used.

Reference number *(box C)*

Type/Length: an8

The code presented in Appendix D2 shall be used.

TRADER holder of the procedure *(box 50)*

Number: 1

The data group shall be used.

TIN *(box 50)*

Type/Length: an ..17

The attribute shall be used where the data group 'CONTROL RESULT' contains the code A3 or where the attribute 'GRN' is used.

Name *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Street and number *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Country *(box 50)*

Type/Length: a2

The country code presented in Appendix D2 shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Postcode *(box 50)*

Type/Length: an ..9

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

City *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

NAD LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language of name and address (NAD LNG) if the corresponding free text fields are used.

REPRESENTATIVE *(box 50)*

Number: 1

The data group shall be used if the holder of the procedure makes use of an authorised representative.

Name *(box 50)*

Type/Length: an ..35

The attribute shall be used.

Representative capacity *(box 50)*

Type/Length: a ..35

The use of this attribute is optional.

Representative capacity LNG

Type/Length: a2

The language code presented in Appendix D2 shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of transit *(box 51)*

Number: 9

The data group shall be used according to Appendix C1.

Reference number *(box 51)*

Type/Length: an8

The code presented in Appendix D2 shall be used.

CUSTOMS OFFICE of destination *(box 53)*

Number: 1

The data group shall be used.

Reference number *(box 53)*

Type/Length: an8

The code presented in Appendix D2 shall be used.

TRADER authorised consignee *(box 53)*

Number: 1

The data group can be used to indicate that the goods will be delivered to an authorised consignee.

TIN authorised consignee *(box 53)*

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN).

CONTROL RESULT *(box D)*

Number: 1

The data group shall be used if an authorised consignor lodges the declaration.

Control result code *(box D)*

Type/Length: an2

The code A3 shall be used.

Date limit *(box D)*

Type/Length: n8

The attribute shall be used.

SEALS INFORMATION *(box D)*

Number: 1

The data group shall be used if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a holder of the procedure is granted the use of seals of a special type.

Seals number *(box D)*

Type/Length: n ..4

The attribute shall be used.

SEALS ID *(box D)*

Number: 99

The data group shall be used for the identification (id) of seals.

Seals identity *(box D)*

Type/Length: an ..20

The attribute shall be used.

Seals identity LNG

Type/Length: a2

The language code (LNG) presented in Appendix D2 shall be used.

GUARANTEE

Number: 9

The data group shall be used.

Guarantee type *(box 52)*

Type/Length: an ..1

The code presented in Appendix D1 shall be used.

GUARANTEE REFERENCE *(box 52)*

Number: 99

The data group shall be used if the attribute 'Guarantee type' contains the code '0', '1', '2', '4' or '9'.

GRN *(box 52)*

Type/Length: an ..24

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute 'Guarantee type' contains the code contains the code '0', '1', '2', '4' or '9'. In this case the attribute 'Other guarantee reference' can not be used.

The 'Guarantee Reference' number (GRN) is allocated by the office of guarantee to identify each single guarantee and it is structured as follows:

Field	Content	Field type	Examples
1	Last two digits of the year at which the guarantee was accepted (YY)	Numeric 2	97
2	Identifier of the country where the guarantee is lodged (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for the acceptance given by the office of guarantee per year and country	Alphanumeric 12	1234AB788966
4	Check digit	Alphanumeric 1	8
5	Identifier of the individual guarantee by means of voucher (1 letter + 6 digits) or NULL for other guarantee types	Alphanumeric 7	A001017

Field 1 and 2 as explained above.

Field 3 has to be filled with a unique identifier per year and country for the acceptance of the guarantee given by the office of guarantee. National administrations which want to have the Customs Office Reference Number of the office of guarantee included in the GRN, could use up to the first six characters to insert the national number of the office of guarantee.

Field 4 has to be filled with a value that is a check digit for the fields 1 to 3 of the GRN. This field allows to detect an error when capturing the first four fields of the GRN.

Field 5 is only used when the GRN is related to an individual guarantee by means of vouchers registered in the computerised transit system. In that case, this field has to be filled with the identifier of the voucher.

Other guarantee reference *(box 52)*

Type/Length: an ..35

This attribute shall be used if the attribute 'Guarantee type' contains other codes than '0', '1', '2', '4' or '9'. In this case the attribute 'GRN' can not be used.

Access code

Type/length: an4

The attribute shall be used when the attribute 'GRN' is used, otherwise this attribute is optional for the Member States. Depending on the type of guarantee, it is issued by the office of guarantee, the guarantor or the holder of the procedure and used to secure a specific guarantee.

VALIDITY LIMITATION (EU)

Number: 1

Not valid for EU *(box 52)*

Type/Length: n1

The code 0 = no shall be used for Union transit.

VALIDITY LIMITATION (NON-EU)

Number: 99

Not valid for other contracting parties *(box 52)*

Type/Length: a2

The country code presented in Appendix D2 shall be used to indicate the common transit country concerned.

Appendix D1

CODES TO BE USED IN THE FORMS [1]

TITLE I

GENERAL REMARKS

This Appendix contains only the specific basic requirements applicable when using paper forms. Where transit formalities are completed by the exchange of EDI messages, the instructions contained in this Appendix apply unless appendices C2 and D2 provide otherwise.

In some cases, the requirements for the type and length of entries are specified.

The codes for the different types of data are:

a alphabetic

n numeric

an alphanumeric

The number after the code indicates the authorised length of the data entry. Two points before the indication of the length means that the data entry is not of a determined length, but that it may include a number of characters up to the number indicated.

TITLE II

CODES

Box 1: Declaration

First subdivision

The codes applicable (a2) are given below:

EX. For trade with countries and territories situated outside of the customs territory of the Union other than the contracting parties to the Convention of formalities in simplification in trade in goods.

For placing goods under a customs procedure referred to in columns A and E of the table in Appendix C1, Title I, B)

To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Appendix C1, Title I, B)

For dispatch of non-Union goods in the context of trade between Member States

IM. For trade with countries and territories situated outside of the customs territory of the Union other than the contracting parties to the Convention of formalities in simplification in trade in goods.

For placing goods under a customs procedure referred to in columns H to J of the table in Appendix C1, Title I, B)

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

EU. In the context of trade with contracting parties to the Convention of formalities in simplification in trade in goods.

For placing goods under a customs procedure referred to in columns A, E and H to J of the table in Appendix C1, Title I, B)

To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Appendix C1, Title I, B)

[1] The use, in this Appendix, of the words export, re-export, importation and re-importation equally cover dispatch, re-dispatch, introduction and re-introduction.

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

Placing of goods under the customs warehousing procedure 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.

In respect of Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC 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.

Second subdivision

The codes applicable (a1) are given below:

A for a normal declaration (normal procedure under Article 162 of the Code)

B or C for a simplified declaration (simplified procedure under Article 166 of the Code

D For lodging a normal declaration (such as referred to under code A) before the declarant is in a position to present the goods.

E or F For lodging a simplified declaration (such as referred to under code B or C) before the declarant is in a position to present the goods.

X or Y for a supplementary declaration under a simplified procedure covered by B or C and E or F.

Z for a supplementary declaration under a simplified procedure under Articles 166 and 182 of the Code.

Codes D and F can only be used in the framework of the procedure provided for in Article 171 of the Code where a declaration is lodged before the declarant is in a position to present the goods.

Third subdivision

The codes applicable (an..5) are given below:

T1. Goods required to move under the external Union transit procedure

T2. Goods required to move under the internal Union transit procedure in accordance with Article 227 of the Code, unless article 286(2) of Implementing Regulation (EU) 2015/2447 applies

T2F. Goods required to move under the internal Union transit procedure, in accordance with Article 188 of Delegated Regulation (EU) 2015/2446

T2SM. Goods placed under the internal Union transit procedure, in application of Article 2 of Decision 4/92/EC of the EEC-San Marino Cooperation Committee of 22 December 1992.

T. Mixed consignments covered by Article 286 of Implementing Regulation (EU) 2015/2447, in which case the space following the 'T' must be scored through

T2L. Form establishing the customs status of Union goods

T2LF. Form establishing the customs status of Union goods consigned to, or from, a part of the customs territory of the Union where the provisions of Directive 2006/112/EC do not apply

T2LSM. Form establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92/EC of the EEC-San Marino Cooperation Committee of 22 December 1992.

Box 2: Consignor/Exporter

Where an identification number is required, the EORI number shall be used. It is structured as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	PL
2	Unique identifier in a Member State	Alphanumeric 15	an..15	1234567890ABCDE

Example: 'PL1234567890ABCDE' for a Polish exporter (country code: PL) whose unique national EORI number is '1234567890ABCDE'.

Country code: the Union's alphabetical codes for countries and territories are based on the current ISO alpha 2 codes (a2) insofar as they are compatible with the country codes laid down in accordance with Article 5(2) of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Union statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 ([1]).

Box 8: Consignee

Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Where an identification number is required and the declaration includes the particulars for an exit summary declaration as set out in Appendix A, a third country unique identification number which has been made available to the Union by the third country concerned may be used.

Box 14: Declarant/Representative

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

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

Where this data element is printed on a paper document, it will be in square brackets (Ex: [1], [2] or [3])

(b) Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Box 15a: Country of dispatch/export code

Use the country codes entered in box 2.

Box 17a: Country-of-destination code

Use the country codes entered in box 2.

Box 17b: Region-of-destination code

Use the codes to be adopted by the Member States.

([1]) OJ L 152, 16.6.2009, p. 23.

Box 18: Nationality of means of transport at departure

Use the country codes entered in box 2.

Box 19: Container (Ctr)

The relevant codes (n1) are given below:

0 Goods not transported in containers

1 Goods transported in containers.

Box 20: Delivery terms

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

First subdivision	Meaning	Second subdivision
Incoterms code	Incoterms — ICC/ECE	Place to be specified
Code applicable usually for road and rail transport		
DAF (Incoterms 2000)	Delivered at frontier	Named place
Codes applicable for all modes of transport		
EXW (Incoterms 2010)	Ex works	Named place
FCA (Incoterms 2010)	Free carrier	Named place
CPT (Incoterms 2010)	Carriage paid to	Named place of destination
CIP (Incoterms 2010)	Carriage and insurance paid to	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination
DAP (Incoterms 2010)	Delivered at place	Named place of destination
DDP (Incoterms 2010)	Delivered duty paid	Named place of destination
DDU (Incoterms 2000)	Delivered duty unpaid	Named place of destination
Codes applicable usually for sea and inland waterway transport		
FAS (Incoterms 2010)	Free alongside ship	Named port of shipment
FOB (Incoterms 2010)	Free on board	Named port of shipment
CFR (Incoterms 2010)	Cost and freight	Named port of destination
CIF (Incoterms 2010)	Cost, insurance and freight	Named port of destination

First subdivision	Meaning	Second subdivision
Incoterms code	Incoterms — ICC/ECE	Place to be specified
DES (Incoterms 2000)	Delivered ex ship	Named port of destination
DEQ (Incoterms 2000)	Delivered ex quay	Named port of destination
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract

The Member States may require the following coded particulars (n1) in the third subdivision:

1 Place situated in the territory of the Member State concerned

2 Place situated in the territory of another Member State

3 Other (place situated outside the Union).

Box 21: Nationality of active means of transport crossing the border

Use the country codes entered in box 2.

Box 22: Invoice currency

The invoice currency is to be entered by means of the ISO alpha-3 currency code (Codes ISO 4217 for the representation of currencies and funds).

Box 24: Nature of the transaction

The Member States which require this item of information must use the single digit codes listed in column A of the table provided for in Article 10(2) of Commission Regulation (EU) No 113/2010 ([1]), this digit being entered in the left-hand side of the box. They may also provide for a second digit from the list in column B of that table to be entered in the right-hand side of the box.

Box 25: Mode of transport at the border

The codes applicable (n1) are given below:

Code	Description
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion

([1]) OJ L 37, 10.2.2010, p. 1.

Box 26: Inland mode of transport

The codes listed for box 25 are applicable.

Box 29: Office of exit/entry

Use (an8) codes structured as follows:

— the first two characters (a2) serve to identify the country by means of the country code entered in box 2,

— 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 (a3) would be taken up by the UN/LOCODE and the last three by a national alphanumeric subdivision (an3). If this subdivision is not used, the characters '000' should be inserted.

Example: BEBRU000: BE = ISO 3166 for Belgium, BRU = UN/LOCODE for the city of Brussels, 000 for the unused subdivision.

Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind

Kind of packages

Use the following codes.

(UN/ECE Recommendation No 21/Rev. 8.1 of 12 July 2010).

PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT
Bag	BG
Bag, flexible container	FX
Bag, gunny	GY
Bag, jumbo	JB
Bag large	ZB
Bag, multiply	MB
Bag, paper	5M
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Bag, plastic	EC
Bag, plastic film	XD
Bag, polybag	44
Bag, super bulk	43
Bag, textile	5L

Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, textile, without inner coat/liner	XF
Bag, tote	TT
Bag, woven plastic	5H
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, woven plastic, without inner coat/liner	XA
Bale, compressed	BL
Bale, non-compressed	BN
Ball	AL
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR
Barrel	BA
Barrel, wooden	2C
Barrel, wooden, bung type	QH
Bars, in bundle/bunch/truss	BZ
Basin	BM
Basket	BK
Basket, with handle, cardboard	HC
Basket, with handle, plastic	HA
Basket, with handle, wooden	HB
Belt	B4
Bin	BI
Block	OK
Boards, in bundle/bunch/truss	BY
Bobbin	BB
Bolt	BT

Bottle, gas	GB
Bottle, non-protected, bulbous	BS
Bottle, non-protected, cylindrical	BO
Bottle, protected, bulbous	BV
Bottle, protected, cylindrical	BQ
Bottlecrate/bottlerack	BC
Box	BX
Box, aluminium	4B
Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	DH
Box, fibreboard	4G
Box, for liquids	BW
Box, natural wood	4C
Box, plastic	4H
Box, plastic, expanded	QR
Box, plastic, solid	QS
Box, plywood	4D
Box, reconstituted wood	4F
Box, steel	4A
Box, wooden, natural wood, ordinary	QP
Bucket	BJ
Bulk, gas (at 1 031 mbar and 15 °C)	VG
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Bulk, liquid	VL
Bulk, solid, fine particles ('powders')	VY
Bulk, solid, granular particles ('grains')	VR
Bulk, solid, large particles ('nodules')	VO
Bunch	BH
Bundle	BE

Bundle, wooden	8C
Butt	BU
Cage	CG
Cage, Commonwealth Handling Equipment Pool (CHEP)	DG
Cage, roll	CW
Can, cylindrical	CX
Can, rectangular	CA
Canister	CI
Canvas	CZ
Carboy, non-protected	CO
Carboy, protected	CP
Card	CM
Cart, flatbed	FW
Carton	CT
Cartridge	CQ
Case	CS
Case, car	7A
Case, isothermic	EI
Case, skeleton	SK
Case, steel	SS
Case, with pallet base	ED
Case, with pallet base, cardboard	EF
Case, with pallet base, metal	EH
Case, with pallet base, plastic	EG
Case, with pallet base, wooden	EE
Case, wooden	7B
Cask	CK
Chest	CH

Churn	CC
Clamshell	AI
Coffer	CF
Coffin	CJ
Coil	CL
Composite packaging, glass receptacle	6P
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in expandable plastic pack	YY
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in solid plastic pack	YZ
Composite packaging, glass receptacle in steel crate box	YP
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, plastic receptacle	6H
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in aluminium drum	YC
Composite packaging, plastic receptacle in fibre drum	YJ
Composite packaging, plastic receptacle in fibreboard box	YK
Composite packaging, plastic receptacle in plastic drum	YL
Composite packaging, plastic receptacle in plywood box	YH
Composite packaging, plastic receptacle in plywood drum	YG

Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in wooden box	YF
Cone	AJ
Container, flexible	IF
Container, gallon	GL
Container, metal	ME
Container, not otherwise specified as transport equipment	CN
Container, outer	OU
Cover	CV
Crate	CR
Crate, beer	CB
Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Crate, framed	FD
Crate, fruit	FC
Crate, metal	MA
Crate, milk	MC
Crate, multiple layer, cardboard	DC
Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, shallow	SC
Crate, wooden	8B
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ
Demijohn, protected	DP
Dispenser	DN

Drum	DR
Drum, aluminium	1B
Drum, aluminium, non-removable head	GC
Drum, aluminium, removable head	QD
Drum, fibre	IG
Drum, iron	DI
Drum, plastic	IH
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Drum, plywood	1D
Drum, steel	1A
Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, wooden	1W
Envelope	EN
Envelope, steel	SV
Filmpack	FP
Firkin	FI
Flask	FL
Flexibag	FB
Flexitank	FE
Foodtainer	FT
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN

Ingots, in bundle/bunch/truss	IZ
Intermediate bulk container	WA
Intermediate bulk container aluminium	WD
Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, aluminium, pressurised > 10 kpa	WH
Intermediate bulk container, composite	ZS
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, flexible plastics, solids	ZM
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, rigid plastic, solids	PLN
Intermediate bulk container, fibreboard	
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal	WF
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, metal, pressure 10 kpa	WJ
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, natural wood, with inner liner	WU
Intermediate bulk container, paper multi-wall	ZA
Intermediate bulk container, paper multi-wall, water resistant	ZC
Intermediate bulk container, plastic film	WS
Intermediate bulk container, plywood	ZX
Intermediate bulk container, plywood, with inner liner	WY

Intermediate bulk container, reconstituted wood	ZY
Intermediate bulk container, reconstituted wood, with inner liner	WZ
Intermediate bulk container, rigid plastic	AA
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, steel	WC
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, steel pressurised > 10 kpa	WG
Intermediate bulk container, textile without coat/liner	WT
Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, woven plastic, coated, with liner	WQ
Intermediate bulk container, woven plastic, coated, without coat/liner	WN
Jar	JR
Jerrican, cylindrical	JY
Jerrican, plastic	3H
Jerrican, plastic, non-removable head	QM
Jerrican, plastic, removable head	QN
Jerrican, rectangular	JC

Jerrican, steel	3A
Jerrican, steel, non-removable head	QK
Jerrican, steel, removable head	QL
Jug	JG
Jutebag	JT
Keg	KG
Kit	KI
Liftvan	LV
Log	LG
Logs, in bundle/bunch/truss	LZ
Lot	LT
Lug	LU
Luggage	LE
Mat	MT
Matchbox	MX
Mutually defined	ZZ
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Not available	NA
Octabin	OT
Package	PK
Package, cardboard, with bottle grip-holes	IK
Package, display, metal	IB
Package, display, plastic	ID
Package, display, wooden	IC
Package, flow	IA
Package, paper wrapped	IF

Package, show	IE
Packet	PA
Pail	PL
Pallet	PX
Pallet, 100 cm × 110 cm	AH
Pallet, AS 4068-1993	OD
Pallet, box Combined open-ended box and pallet	PB
Pallet, CHEP 100 cm × 120 cm	OC
Pallet, CHEP 40 cm × 60 cm	OA
Pallet, CHEP 80 cm × 120 cm	OB
Pallet, ISO T11	OE
Pallet, modular, collars 80 cm × 100 cm	PD
Pallet, modular, collars 80 cm × 120 cm	PE
Pallet, modular, collars 80 cm × 60 cm	AF
Pallet, shrinkwrapped	AG
Pallet, triwall	TW
Pallet, wooden	8A
Pan	P2
Parcel	PC
Pen	PF
Piece	PP
Pipe	PI
Pipes, in bundle/bunch/truss	PV
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plateform, unspecified weight or dimension	OF
Pot	PT

Pouch	PO
Punnet	PJ
Rack	RK
Rack, clothing hanger	RJ
Receptacle, fibre	AB
Receptacle, glass	GR
Receptacle, metal	MR
Receptacle, paper	AC
Receptacle, plastic	PR
Receptacle, plastic wrapped	MW
Receptacle, wooden	AD
Rednet	RT
Reel	RL
Ring	RG
Rod	RD
Rods, in bundle/bunch/truss	RZ
Roll	RO
Sachet	SH
Sack	SA
Sack, multiwall	MS
Sea-chest	SE
Sheet	ST
Sheet, plastic, wrapping	SP
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Skid	SI
Slab	SB
Sleeve	SY

Slipsheet	SL
Spindle	SD
Spool	SO
Suitcase	SU
Tablet	T1
Tank container, generic	TG
Tank, cylindrical	TY
Tank, rectangular	TK
Tea-chest	TC
Tierce	ST
Tin	T1
Tray	PU
Tray, containing horizontally stacked flat items	GU
Tray, one layer no cover, cardboard	DV
Tray, one layer no cover, plastic	DS
Tray, one layer no cover, polystyrene	DU
Tray, one layer no cover, wooden	DT
Tray, rigid, lidded stackable (CEN TS 14482:2002)	IL
Tray, two layers no cover, cardboard	DY
Tray, two layers no cover, plastic tray	DW
Tray, two layers no cover, wooden	DX
Trunk	TR
Truss	TS
Tub	TB
Tub, with lid	TL
Tube	TU
Tube, collapsible	TD
Tube, with nozzle	TV
Tubes, in bundle/bunch/truss	TZ
Tun	TE
Tyre	TU
Uncaged	UC
Unit	UN
Unpacked or unpackaged	NE
Unpacked or unpackaged, multiple units	NG
Unpacked or unpackaged, single unit	NF

Vacuum-packed	VP
Vanpack	VK
Vat	VA
Unpacked or unpackaged	NE
Vehicle	VN
Wickerbottle	WB

Box 33: Commodity Code

First subdivision (8 digits)

To be completed using the headings of the Combined Nomenclature.

Where the form is used for Union transit procedure purposes, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. However, where Union legislation so requires, the Combined Nomenclature heading shall be used.

Second subdivision (two characters)

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).

Third subdivision (four characters)

To be completed in accordance with the Taric code (first additional code).

Fourth subdivision (four characters)

To be completed in accordance with the Taric code (second additional code).

Fifth subdivision (four characters)

Codes to be adopted by the Member States concerned.

Box 34a: Country-of-origin code

Use the country codes entered in box 2.

Box 34b: Region-of-origin/-production code

Codes to be adopted by the Member States.

Box 36: Preference

This box is for 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

00 None of the following

10 Tariff suspension

15 Tariff suspension with specified end-use

18 Tariff suspension with certificate confirming the special nature of the product

19 Temporary suspension for products imported with a certificate of airworthiness

20 Tariff quota (*)

23 Tariff quota with specified end-use (*)

25 Tariff quota with certificate confirming the special nature of the product (*)

28 Tariff quota following outward processing (*)

40 Special end-use resulting from the Common Customs Tariff

50 Certificate confirming the special nature of the product

Box 37: Procedure

A. *First subdivision*

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 a warehousing procedure 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 a special procedure (inward processing, outward processing).

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

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the 're-importation' aspect is to be given only when the goods are released for free circulation.

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

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

01. Free circulation of goods simultaneously redispatched in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC are applicable and parts of that territory in which these provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.

    Free circulation of goods simultaneously redispatched in the context of trade between the Union and the countries with which it has formed a customs union.

    Example: Goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands.

02. Free circulation of goods with a view to applying the inward processing procedure (drawback system). (a)

    Explanation: Inward processing (drawback system) in accordance with Article 256 of the Code.

07. Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.

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

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

    Imported cigarettes are released for free circulation but VAT and excise duties have not been paid. While the goods are stored in a tax warehouse or approved area, payment of the VAT and excise duties is suspended.

10. Permanent export.

    Example: Normal export of Union goods to a third country, but also export of Union goods to parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC do not apply (OJ L 347, 11.12.2006, p. 1).

11. Export of compensating products obtained from equivalent goods under the inward processing procedure before entering import goods for the procedure.

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

    Example: Export of cigarettes manufactured from Union tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.

21. Temporary export under the outward processing procedure.

    Example: Explanation: Outward processing procedure under Article 259 to 262 of the Code. See also code 22.

22. Temporary export other than that referred to under code 21.

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

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 suspensive arrangement.

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

40. Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.

    Example: Goods coming from a third country with payment of the customs duties and VAT.

41. Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system). (a)

Example: Inward processing procedure with payment of customs duties and national taxes on import.

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.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by an 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 the 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.

Example 1: Import of goods with exemption from VAT through a tax representative.

Example 2: Excise goods 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 of the kind applied in their time to ES and PT.

45. Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.

Explanation: VAT or excise exemption by placing the goods under a fiscal warehouse procedure.

Examples: Cigarettes imported from a third country are released for free circulation and VAT has been paid. While the goods are in the tax warehouse or approved area, the payment of excise duties is suspended.

Cigarettes imported from a third country are released for free circulation and excise duties are paid. While the goods are in the tax warehouse or approved area the payment of VAT is suspended.

48. Entry for home use with simultaneous release for free circulation of replacement goods under the customs outward processing procedure prior to the export of the temporary export goods.

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

49. 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 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 these provisions do not apply.

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.

Explanation: Import with entry for home use of goods from parts of the Union to which the Directive 2006/112/EC does not apply. The use of the customs declaration is laid down in Article 134 of Delegated Regulation (EU) 2015/2446.

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

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

51. Inward processing procedure.

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

53. Import under temporary admission procedure.

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: Goods from a third country 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 which are not the subject of a VAT-exempt supply.

63. Reimportation 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 the reimportation is followed by an 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 the 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.

Example 1: Reimportation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

Example 2: 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 reimportation 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 entry for free circulation and placing of goods under a warehousing procedure other than a customs warehousing procedure.

Example: Processed alcoholic beverages are re-imported and placed in an excise warehouse.

71. Placing of goods under the customs warehousing procedure.

Explanation: Placing of goods under the customs warehousing procedure. This in no way precludes the simultaneous placement of goods in, say, an excise or VAT warehouse.

76. Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation.

Example: Boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 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 ([1])).

77. Manufacturing of goods under supervision by the customs authorities and under customs control (within the meaning of Article 5(27) of the 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 ([2])).

([1]) OJ L 329, 25.11.2006, p. 7.
([2]) OJ L 325, 24.11.2006, p. 12.

78. Entry of goods for a free zone (a)

91. Placing of goods under processing under customs control. (a)

92. Processing under customs control in another Member State (without release 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: Goods from a third country were processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092).

B. *Second subdivision*

1. Where this box is used to specify a Union procedure, a code composed of an alphabetic character followed by two alpha-numeric characters must be used, the first character of which 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 (IP)

Article 256 of the Code

Procedure	Code
Import	
Goods entered for an IP procedure after prior export of processed products obtained from milk and milk products	A01
Goods placed under an IP procedure and intended for military use abroad	A02
Goods placed under an IP procedure and intended for re-export to the continental shelf	A03
Goods placed under an IP procedure (VAT only)	A04
Goods placed under an IP procedure (VAT only) and intended for re-export to the continental shelf	A05
Goods which are placed under an IP procedure without suspension of excise duties.	A08

Procedure	Code
Export	
Processed products obtained from milk and milk products	A51
Processed products placed under an IP procedure (VAT only)	A52
Processed products placed under an IP procedure and intended for military use abroad	A53

Outward processing (OP)

Article 259 of the Code

Procedure	Code
Import	
Processed products returning to the Member State in which duties were paid	B01
Processed products returning after repair under guarantee	B02
Processed products returning after replacement under guarantee	B03
Processed products returning after outward processing and VAT suspension in case of end-use.	B04
Prior import of processed products under outward processing.	B07
Export	
Goods imported for IP exported for repair under OP	B51
Goods imported for IP exported for replacement under guarantee	B52
OP under agreements with third countries, possibly combined with VAT OP	B53
VAT OP only	B54

Relief

(Regulation (EC) No 1186/2009)

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the Union	3	C01
Trousseaux and household effects imported on the occasion of a marriage	12(1)	C02

	Article No	Code
Presents customarily given on the occasion of a marriage	12(2)	C03
Personal property acquired by inheritance	17	C04
School outfits, educational materials and related household effects	21	C06
Consignments of negligible value	23	C07
Consignments sent from one private individual to another	25	C08
Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28	C09
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	C10
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I	42	C11
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II	43	C12
Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non commercial purposes (including spare parts, components, accessories and tools)	44-45	C13
Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union	51	C14
Laboratory animals and biological or chemical substances intended for research	53	C15
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54	C16
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57	C17
Reference substances for the quality control of medicinal products	59	C18
Pharmaceutical products used at international sports events	60	C19
Goods for charitable or philanthropic organisations	61	C20
Articles in Annex III intended for the blind	66	C21
Articles in Annex IV 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)	C22
Articles in Annex IV intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1)(b) and 67(2)	C23

	Article No	Code
Articles in Annex IV intended for the 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)	C24
Articles in Annex IV intended for the 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)	C25
Goods imported for the benefit of disaster victims	74	C26
Honorary decorations or awards	81	C27
Presents received in the context of international relations	82	C28
Goods to be used by monarchs or heads of state	85	C29
Samples of goods of negligible value imported for trade promotion purposes	86	C30
Printed matter and advertising material imported for trade promotion purposes	87-89	C31
Products used or consumed at a trade fair or similar event	90	C32
Goods imported for examination, analysis or test purposes	95	C33
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102	C34
Tourist information literature	103	C35
Miscellaneous documents and articles	104	C36
Ancillary materials for the stowage and protection of goods during their transport	105	C37
Litter, fodder and feeding stuffs for animals during their transport	106	C38
Fuel and lubricants present in land motor vehicles and special containers	107	C39
Materials for cemeteries for, and memorials to, war victims	112	C40
Coffins, funerary urns and ornamental funerary articles	113	C41
Relief from export duties		
Domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country	115	C51
Fodder and feeding stuffs accompanying animals during their exportation	121	C52

Temporary admission

Procedure	Article of Delegated Regulation (EU) 2015/2446	Code
Pallets	208 and 209	D01
Containers	210 and 211	D02
Means of transport	212	D03
Personal effects and goods for sports purposes imported by travellers	219	D04
Welfare material for seafarers	220	D05
Disaster relief material	221	D06
Medical, surgical and laboratory equipment	222	D07
Animals	223	D08
Goods intended for activities in keeping with the particularities of the frontier zone	224	D09
Sound, image or data carrying media	225	D10
Publicity material	225	D11
Professional equipment	226	D12
Pedagogic material and scientific equipment	227	D13
Packings, full	228	D14
Packings, empty	228	D15
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	229	D16
Special tools and instruments	230	D17
Goods to be subjected to tests	231(a)	D18
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	231(b)	D19
Goods used to carry out tests	231(c)	D20
Samples	232	D21
Replacement means of production	233	D22
Goods to be exhibited or used at a public event	234(1)	D23
Goods for approval (six months)	234(2)	D24

Procedure	Article of Delegated Regulation (EU) 2015/2446	Code
Works of art, collectors' items and antiques	234(3)(a)	D25
Goods imported with a view to their sale by auction	234(3)(b)	D26
Spare parts, accessories and equipment	235	D27
Goods imported in particular situations having no economic effect	236(b)	D28
Goods imported occasionally and for a period not exceeding three months	236(a)	D29
Temporary admission with partial relief from duties	206	D51

Agricultural products	
Procedure	Code
Import	
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) of Implementing Regulation (EU) 2015/2447	E01
Standard import values (for example: Regulation (EU) No 543/2011)	E02
Export	
Agricultural products for which a refund is requested, subject to an export certificate (Annex I goods).	E51
Agricultural products for which a refund is requested, not requiring an export certificate (Annex I goods)	E52
Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate (Annex I goods).	E53
Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).	E61
Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)	E62
Agricultural products for which a refund is requested, exported in small quantities, without a refund certificate (non-Annex I goods)	E63
Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks.	E71

Other	
Procedure	Code
Import	
Relief from import duties for returned goods (Article 203 of the Code)	F01
Relief from import duties for returned goods (Special circumstances provided for in article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)	F02
Relief from import duties for returned goods (Special circumstances provided for in article 158(3) of Delegated Regulation (EU) 2015/2446: repair or restoration)	F03
Processed products which return to the Union after having been previously exported or re-exported Article 205(1) of the Code	F04
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.	F06
Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a third country by vessels registered or recorded in a Member State and flying the flag of the state	F21
Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a third country on board factory-ships registered or recorded in a Member State and flying the flag of the state	F22
Goods which, after having been under an outward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F31
Goods which, after having been under an inward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F32
Goods which, after having been in a free zone, are placed under a warehousing procedure without suspension of excise duties	F33
Goods which, after having been subject to end-use, are placed under a warehousing procedure without suspension of excise duties	F34
Release for free circulation of goods for events or for sale placed under temporary admission, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation	F41
Release for free circulation of processed products where the calculation of the amount of import duties shall be made in accordance with Article 86(3) of the Code.	F44
Export	
Exports for military use	F51

Procedure	Code
Victualling	F61
Victualling of goods eligible of refunds	F62
Entry in victualling warehouse (Articles 37 to 40 of Commission Regulation (EC) No 612/2009 ([1]))	F63
Exit from victualling warehouse of goods intended for victualling	F64

([1]) OJ L 186, 17.7.2009, p. 1.

2. Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

Box 40: Summary declaration/Previous document

This box is for alphanumeric (an..26) codes.

Each code has three components, which are separated by dashes (-). The first component (a1) consists of three different letters and is used to distinguish between the three categories mentioned below. The second component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The third component (an..20) represents the particulars needed to recognise the document, either its identification number or another recognisable reference.

1. *The first component (a1):*

   the summary declaration, represented by 'X',

   the initial declaration, represented by 'Y'

   the previous document, represented by 'Z',

2. *The second component (an..3):*

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

   This list includes the code 'CLE', which stands for 'date and reference of the entry of the goods in the records'. (Article 182 of the Code). The date is coded as follows: yyyymmdd.

3. *The third component (an..20):*

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

   Examples:

   — The previous document is a T1 transit document to which the office of destination has assigned the number '238544'. The code will therefore be 'Z-821-238544'. ('Z' for previous document, '821' for the transit procedure and '238544' for the document's registration number (or the MRN for the NCTS operations)).

   — A cargo manifest bearing the number '2222' is used as a summary declaration. The code will be 'X-785-2222'. ('X' for the summary declaration, '785' for the cargo manifest and '2222' for the manifest's identification number).

   — Goods were entered in the records on 14 February 2002. The code will therefore be 'Y-CLE-20020214-5' ('Y' to show there was an initial declaration, 'CLE' for 'entry in the records', '20020214' for the date of entry, '2002' being the year, '02' the month, '14' the day and '5' for the reference of the entry in the records).

List of abbreviations for documents	
Container list	235
Loading list (delivery note)	270
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
CIM consignment note (rail)	720
SMGS consignment note (rail)	722
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 transit Declaration — Mixed consignments (T)	820
External Union transit Declaration (T1)	821
Internal Union transit Declaration (T2)	822
TIR carnet	952
ATA carnet	955
Reference/date of entry of the goods in the records	CLE
Information sheet INF3	IF3
Information sheet INF8	IF8

List of abbreviations for documents	
Cargo manifest — simplified procedure	MNS
Internal Union transit Declaration — article 188 of Delegated Regulation (EU) 2015/2446	T2F
T2M	T2M
Entry summary declaration	355
Summary declaration for temporary storage	337
Other	ZZZ

If the above document is drawn up using the SAD, the abbreviation will comprise the codes specified for the first subdivision of box 1. (IM, EX, CO and EU)

Box 43: Valuation method

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

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

Box 44: Additional information/Documents produced/Certificates and authorisations

1. *Additional information*

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

Example:

The declarant enters code 00300 in box 2 to indicate that there is identity between the declarant and the consignor.

Union law provides for certain additional information to be entered in boxes other than box 44. However, such additional information should be coded according to the same rules as the information to be specifically entered in box 44. Furthermore, where Union law fails to specify the box in which information is to be entered, that information is to be entered in box 44.

All types of additional information are listed at the end of this title.

Member States may provide for the use of national additional information provided that their codification presents a structure different to the codes for Union additional information.

2. *Documents produced, certificates and authorisations*

(a) Documents, certificates and Union or international authorisations or other references produced in support of the declaration must be entered in the form of a code composed of 4 alpha-numeric characters, and, where applicable, followed either by an identification number or another recognisable reference. The list of documents, certificates, authorisations and other references 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 composed of an numeric character followed by 3 alpha-numeric characters (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.

Box 47: Calculation of taxes

First column: Type of tax

(a) The codes applicable are given below:

Customs duties on industrial products	A00
Additional duties	A20
Definitive antidumping duties	A30
Provisional antidumping duties	A35
Definitive countervailing duties	A40
Provisional countervailing duties	A45
VAT	B00
Compensatory interest (VAT)	B10
Interest on arrears (VAT)	B20
Export taxes	C00
Export taxes on agricultural products	C10
Interest on arrears	D00
Compensatory interest (I.e. Inward processing)	D10
Duties collected on behalf of other countries	E00

(b) Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

Last column: 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

F Deferred payment — customs system

G Postponed payment — VAT system (Article 23 Sixth VAT Directive)

H Electronic credit transfer

J Payment through post office administration (postal consignments) or other public sector or government department

K Excise credit or rebate

M Security, including cash deposit

P From agent's cash account

R Guarantee

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.

Box 49: Identification of warehouse

The code to be entered has the following three-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 for a non-customs warehouse

Z for a free zone or free warehouse

— the identification number allocated by the Member State when issuing the authorisation (an..14)

— the country code for the authorising Member State, as defined in box 2 (a2)

Box 50: Principal

Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Box 51: Intended offices of transit (and country)

Use the codes entered in box 29.

Box 52: Guarantee

Guarantee codes

The codes applicable (n1) are given below:

Situation	Code	Other entries
For guarantee waiver Article 95(2) of the Code	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	— reference for the guarantee undertaking — office of guarantee
For individual guarantee in cash	3	
For individual guarantee in the form of vouchers	4	— individual guarantee voucher number
For guarantee waiver where secured amount does not exceed the statistical value threshold for declarations in accordance with Article 89(9) of the Code	5	
For guarantee not required (Article 89(8) of the Code)	6	
For guarantee not required for certain public bodies	8	

Entering countries under the heading 'not valid for':

Use the country codes entered in box 2.

Box 53: Office of destination (and country)

Use the codes entered in box 29.

Additional information — code XXXXX

General category — Code 0xxxx

Legal basis	Subject	Additional information	Box	Code
Article 163 of Delegated Regulation (EU) 2015/2446	Application for authorisation on the declaration for a special procedure	'Simplified authorisation'	44	00100
Appendix C1	Several exporters, consignees or previous documents	'Other'	2, 8 and 40	00200
Appendix C1	Identity between declarant and consignor	'Consignor'	14	00300
Appendix C1	Identity between declarant and exporter	'Exporter'	14	00400
Appendix C1	Identity between declarant and consignee	'Consignee'	14	00500

On import: Code 1xxxx

Legal basis	Subject	Additional information	Box	Code
Article 2 paragraph 1 of Regulation (EC) No 1147/2002	Temporarily suspension of the autonomous duties	'Import with airworthiness certificate'	44	10100
Article 241(1) first subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing	IP goods	44	10200
Article 241(1) second subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing (specific commercial policy measures)	IP goods, Commercial policy	44	10300
Article 238 of Delegated Regulation (EU) 2015/2446	Temporary admission	'TA goods'	44	10500
Article 86(3) of the Code	Determination of the amount of the import duty incurred for the processed products resulting from inward processing in accordance with Article 86(3) of the Code.	'Special rule for the calculation of import duty for processed products'	44	10800

On export: Code 3xxxx

Legal basis	Subject	Additional information	Box	Code
Article 254(4)(b) of the Code	Export of agricultural goods subject to end-use	254(4)(b) of the Code Regulation (EEC) No 2454/93 End-use: Goods destined for exportation — agricultural refunds not applicable	44	30300

TITLE III

TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES

Linguistic references	Codes
— 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	Limited validity — 99200

Linguistic references	Codes
— LV Ierobežots derīgums — LT Galiojimas apribotas — HU Korlátozott érvényû — 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	
— 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 Tneħħija — NL Vrijstelling — PL Zwolnienie — PT Dispensa — RO Dispensă — SL Opustitev — SK Oslobodenie — FI Vapautettu — SV Befrielse. — EN Waiver	Waiver — 99201
— BG Алтернативно доказателство — CS Alternativní důkaz — DA Alternativt bevis — DE Alternativnachweis — EE Alternatiivsed tõendid — EL Εναλλακτική απόδειξη — ES Prueba alternativa	Alternative proof — 99202

Linguistic references	Codes
— 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	
— BG Различия: митническо учреждение, където стоките са представени ..... (наименование и страна) — 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) — 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: uffiċċju 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 şi țara) — SL Razlike: urad, pri katerem je bilo blago predloženo ..... (naziv in država) — SK Nezrovnalosti: úrad, ktorému bol tovar dodaný ..... (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)	Differences: office where goods were presented ..... (name and country) — 99203

Linguistic references	Codes
— BG Излизането 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 περιοριορισμούς 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 pristobjama na temeljeu Uredbe/Direktive/Odluke br. … — IT Uscita dalla ..... soggetta 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 Ħruġ mill- ..... suġġett għall-restrizzjonijiet jew ħlasijiet taħt Regola/Direttiva/Deċiżjoni Nru … — NL Bij uitgang uit de ..... zijn 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 din ..... supusă restricţiilor sau impozitelor prin Regulamentul/Directiva/Decizia nr … — SL Iznos iz ..... zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. … — SK Výstup z ..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č …. — FI ..... vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o … mukaisia rajoituksia tai maksuja — SV Utförsel 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 …	Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No … — 99204
— BG Освободено от задължителен маршрут — CS Osvobození od stanovené trasy — DA fritaget for bindende transportrute — DE Befreiung von der verbindlichen Beförderungsroute	Prescribed itinerary waived — 99205

Linguistic references	Codes
— EE Ettenähtud marsruudist loobutud — EL Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής — ES Dispensa de itinerario obligatorio — FR Dispense d'itinéraire contraignant — HR Oslobođeno od propisanog plana puta — IT Dispensa dall'itinerario vincolante — LV Atļauts novirzīties no noteiktā maršruta — LT Leista nenustatyti maršruto — HU Előírt útvonal alól mentesítve — MT Tneħħija ta` l-itinerarju preskitt — NL Geen verplichte route — PL Zwolniony z wiążącej trasy przewozu — PT Dispensa de itinerário vinculativo — RO Dispensă de la itinerarul obligatoriu — SL Opustitev predpisane poti — SK Oslobodenie od predpísanej trasy — FI Vapautettu sitovan kuljetusreitin noudattamisesta — SV Befrielse från bindande färdväg — EN Prescribed itinerary waived	
— 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 Įgaliotas siuntėjas — HU Engedélyezett feladó — MT Awtorizzat li jibgħat — NL Toegelaten afzender — PL Upoważniony nadawca — PT Expedidor autorizado — RO Expeditor agreat — SL Pooblaščeni pošiljatelj — SK Schválený odosielateľ — FI Valtuutettu lähettäjä — SV Godkänd avsändare — EN Authorised consignor	Authorised consignor — 99206

Linguistic references	Codes
— 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 — PL Zwolniony ze składania podpisu — PT Dispensada a assinatura — RO Dispensă de semnătură — SL Opustitev podpisa — SK Oslobodenie od podpisu — FI Vapautettu allekirjoituksesta — SV Befrielse från underskrift — EN Signature waived	Signature waived — 99207
— BG ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ — CS ZÁKAZ SOUBORNÉ JISTOTY — DA FORBUD MOD SAMLET KAUTION — 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 BENDRĄJĄ GARANTIJĄ UŽDRAUSTA — HU ÖSSZKEZESSÉG TILOS — MT MHUX PERMESSA GARANZIJA KOMPRENSIVA — NL DOORLOPENDE ZEKERHEID VERBODEN — PL ZAKAZ KORZYSTANIA Z GWARANCJI GENERALNEJ — PT GARANTIA GLOBAL PROIBIDA — RO GARANȚIA GLOBALĂ INTERZISĂ — SL PREPOVEDANO SKUPNO ZAVAROVANJE — SK ZÁKAZ CELKOVEJ ZÁRUKY	COMPREHENSIVE GUARANTEE PROHIBITED — 99208

Linguistic references	Codes
— FI YLEISVAKUUDEN KÄYTTÖ KIELLETTY — SV SAMLAD SÄKERHET FÖRBJUDEN — EN COMPREHENSIVE GUARANTEE PROHIBITED	
— 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 — PT UTILIZAÇÃO ILIMITADA — RO UTILIZARE NELIMITATĂ — SL NEOMEJENA UPORABA — SK NEOBMEDZENÉ POUŽITIE — FI KÄYTTÖÄ EI RAJOITETTU — SV OBEGRÄNSAD ANVÄNDNING — EN UNRESTRICTED USE	UNRESTRICTED USE — 99209
— 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	Various — 99211

Linguistic references	Codes
— RO Diverşi — SL Razno — SK Rôzne — FI Useita — SV Flera — EN Various	
— 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 — LT Nesupakuota — HU Ömlesztett — MT Bil-kwantità — NL Los gestort — PL Luzem — PT A granel — RO Vrac — SL Razsuto — SK Voľne — FI Irtotavaraa — SV Bulk — EN Bulk	Bulk — 99212
— 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	Consignor — 99213

Linguistic references	Codes
— NL Afzender — PL Nadawca — PT Expedidor — RO Expeditor — SL Pošiljatelj — SK Odosielateľ — FI Lähettäjä — SV Avsändare — EN Consignor	

Appendix D2

ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM

1. **Country codes (CNT)**

Field	Content	Field type	Example
1	ISO alpha 2 country code.	Alphabetic 2	IT

The ISO alpha 2 country code is used (see Appendix D1).

2. **Language code**

ISO alpha 2 codification as specified in ISO — 639: 1988 shall apply.

3. **Commodity code (COM)**

Field	Content	Field type	Example
1	HS6	Numeric 6 (left aligned)	010290

The six digits of the Harmonised System have to be entered (HS6). The commodity code may be expanded to eight digits for national use.

6. **Produced documents/certificates code**

(numeric codes extracted from the 1997b UN Directories for electronic data interchange for administration, commerce and transport: List of code for data element 1001, Document/message name, coded.)

Certificate of conformity	2
Certificate of quality	3
Movement certificate A.TR	18
Container list	235
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of loading	704
Bill of lading	705
House bill of lading	714
SMGS consignment note (rail)	722
Road consignment note	730
Air waybill	740

Master air waybill	741
Dispatch note (post parcels)	750
Multimodal/combined transport document (generic)	760
Cargo manifest	785
Bordereau	787
Dispatch note model T	820
Dispatch note model T1	821
Dispatch note model T2	822
Dispatch note model T2L	825
Goods declaration for exportation	830
Phytosanitary certificate	851
Sanitary certificate	852
Veterinary certificate	853
Certificate of origin	861
Declaration of origin	862
Preference certificate of origin	864
Certificate of origin form A (GSP)	865
Import licence	911
Cargo declaration (arrival)	933
Embargo permit	941
TIF form	951
TIR carnet	952
Movement certificate EUR. 1	954
ATA carnet	955
Other	zzz

7. **Additional information/Special indication code**

The codes applicable are as follows:

DG0 = Export from one common transit country subject to restriction or export from the Union subject to restriction.

DG1 = Export from one common transit country subject to duties or export from the Union subject to duties.

DG2 = Export.

Additional special indication codes can also be defined at national domain level.

8. **Customs office reference number (COR)**

Field	Content	Field type	Example
1	Identifier of the country to which the customs office belongs (see CNT)	Alphabetic 2	IT
2	National number of the customs office	Alphanumeric 6	0830AB

Field 1 as explained above.

Field 2 has to be freely filled with a 6-character alphanumeric code. The 6 characters allow national administrations, where necessary, to define a hierarchy of customs offices.

9. For the attribute 'Declaration type' (box 1): for TIR declarations, use the code 'TIR'.

10. For the attribute 'Guarantee type' (box 52): for TIR messages use the code 'B'.

Appendix E

Data processed in the central system provided for in Article 7 of Implementing Regulation (EU) 2015/2447

1. EORI number as referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446.

2. Full name of the person.

3. Address of establishment/address of residence: the full address of the place where the person is established/resides, including the identifier of the country or territory (ISO alpha 2 country code, if available, as defined in Appendix D1, Title II, box 2.).

4. VAT identification number(s), where assigned by Member States.

5. Where appropriate, the legal status as mentioned in the document of establishment.

6. Date of establishment or, in the case of a natural person, date of birth.

7. Type of person (natural person, legal person, association of persons as referred to in Article 5(4) of the Code) in a coded form. The relevant codes are given below:

   (1) Natural person

   (2) Legal person

   (3) Association of persons as referred to in Article 5(5) of the Code

8. Contact information: contact person name, address and any of the following: telephone number, fax number, e-mail address.

9. In the case of a person not established in the customs territory of the Union: identification number(s), where assigned to the person concerned for customs purposes by the competent authorities in a third country with which an Agreement on Mutual Administrative Assistance in customs matters is in force. This identification number(s) shall include the identifier of the country or territory (ISO alpha 2 country code, if available, as defined in Appendix D1, Title II, box 2).

10. Where appropriate, principal economic activity code at 4 digit level in accordance with the Statistical Classification of Economic Activities in the European Community (NACE) listed in the business register of the Member State concerned.

11. Expiry date of the EORI number, where applicable.

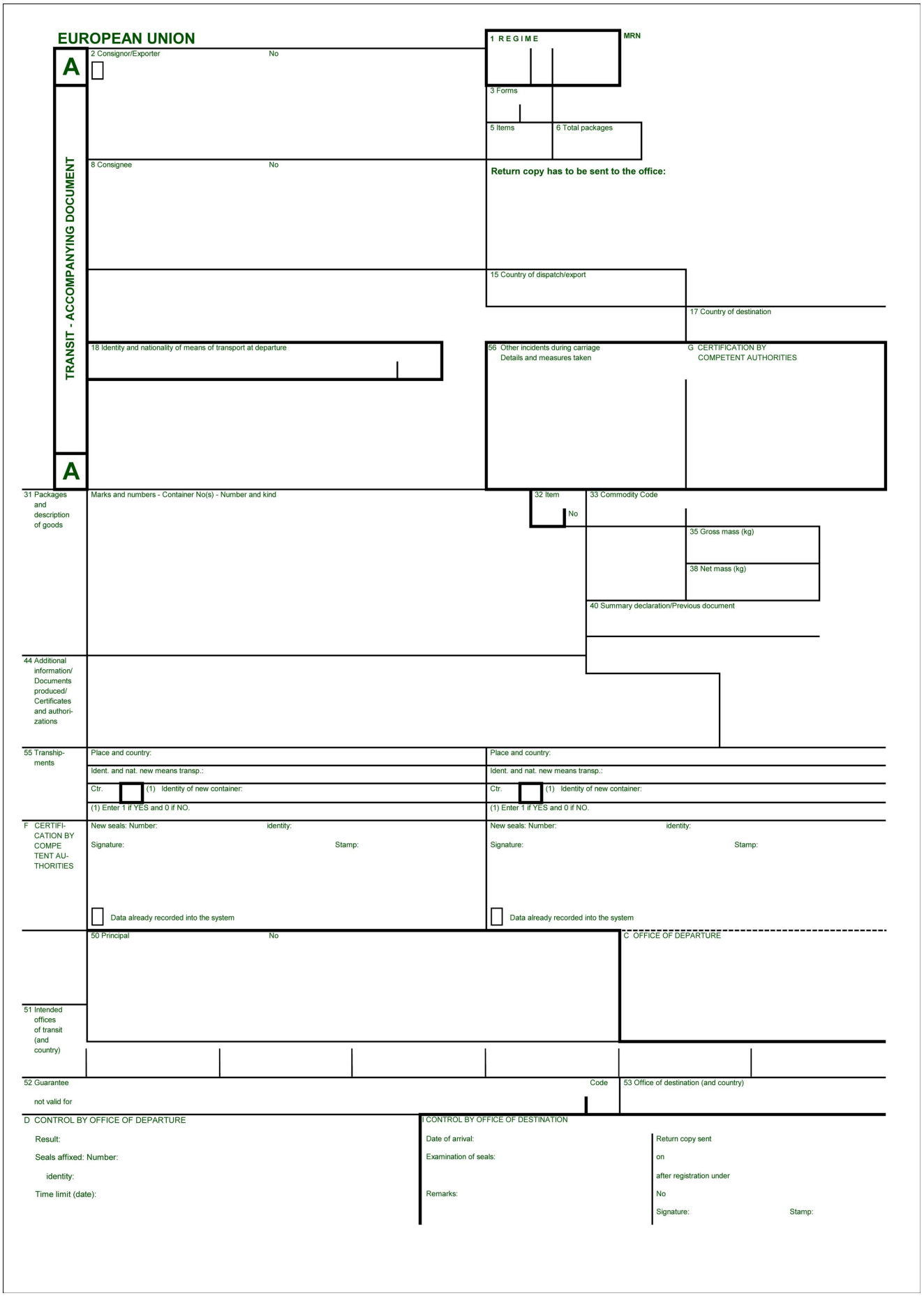
12. Consent, if given, to disclosure of personal data listed in points 1, 2 and 3.

Appendix F1

TRANSIT ACCOMPANYING DOCUMENT (TAD)

CHAPTER I

Specimen of transit accompanying document


EUROPEAN UNION
TRANSIT - ACCOMPANYING DOCUMENT
A
A
1 REGIME
MRN
2 Consignor/Exporter
No
3 Forms
5 Items
6 Total packages
8 Consignee
No
Return copy has to be sent to the office:
15 Country of dispatch/export
17 Country of destination
18 Identity and nationality of means of transport at departure
56 Other incidents during carriage
Details and measures taken
G CERTIFICATION BY COMPETENT AUTHORITIES
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item
No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
55 Transhipments
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.
F CERTIFICATION BY COMPETENT AUTHORITIES
New seals: Number:
identity:
Signature:
Stamp:
Data already recorded into the system
New seals: Number:
identity:
Signature:
Stamp:
Data already recorded into the system
50 Principal
No
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
52 Guarantee
not valid for
Code
53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Result:
Seals affixed: Number:
identity:
Time limit (date):
I CONTROL BY OFFICE OF DESTINATION
Date of arrival:
Examination of seals:
Remarks:
Return copy sent
on
after registration under
No
Signature:
Stamp:

CHAPTER II

Explanatory notes and particulars (data) for the Transit Accompanying Document

The paper to be used for the Transit Accompanying Document can be of green colour.

The transit accompanying document shall be printed on the basis of the data derived from the transit declaration, where appropriate amended by the holder of the procedure and/or verified by the office of departure, and completed with:

1. MRN (Movement Reference Number)

   The information is given alphanumerically with 18 digits on the following specimen:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of transit movement (YY)	Numeric 2	97
2	Identifier of the country from which movement originates (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for transit movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

   Field 1 and 2 as explained above.

   Field 3 has to be filled in with an identifier for the transit transaction. The way that field is used is under the responsibility of National Administrations but each transit transaction handled during one year within the given country must have a unique number.

   National Administrations that want to have the office reference number of the customs authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

   Field 4 has to be filled with a value that is a check digit for the whole MRN. This field allows for the detection of an error when capturing the whole MRN.

   The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. Box 3:

   — first subdivision: serial number of the current printed sheet,

   — second subdivision: total number of sheets printed (incl. list of items),

   — shall not be used when there is only one item.

3. In the space to the right of box 8:

   Name and address of the customs office to which the return copy of the transit accompanying document has to be returned where the business continuity procedure for transit is used.

4. Box C:

   — the name of the office of departure,

   — reference number of the office of departure,

— acceptance date of the transit declaration,

— the name and the authorisation number of the authorised consignor (if any).

5. Box D:

— control results,

— seals affixed or the indication '- -' identifying the 'Waiver — 99201',

— the indication 'Binding itinerary', where appropriate.

The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

6. Formalities en route

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the transit accompanying document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

— Transhipment: use box 55.

Box 55: Transhipment

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However, where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55.

— Other incidents: use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

Appendix F2

TRANSIT LIST OF ITEMS (TLoI)

CHAPTER I

Specimen of the transit list of items

List of Items			
Sheet	A		

OoDep: MRN

Date:

Item No (32)	Marks / numbers (31.1)	Number / kind (31.2)	Container No (31.3)	Description of goods (31.4)
Regime (1/3)	Commodity Code (33)	Sensitivity Code (31.5)	Sensitive Quantity (31.6)	Summary declaration / Previous document (40)
Country of dispatch / export (15)	Country of destination (17)	Gross mass (kg) (35)	Net mass (kg) (38)	Additional information / Documents produced / Certificates and authorisations (44)
Consignor / Exporter (2)			Consignee (8)	

CHAPTER II

Explanatory notes and the particulars (data) for the transit list of items

When a movement consists of more than one item, then the sheet A of the transit list of items shall always be printed by the computer system and shall be attached to the transit accompanying document.

The boxes of the list of items are vertically expandable.

Particulars have to be printed as follows:

1. In the identification box (upper left corner):

   (a) list of items;

   (b) serial number of the current sheet and the total number of the sheets (including the transit accompanying document).

2. OoDep — name of the office of departure.

3. Date — acceptance date of the transit declaration.

4. MRN — Movement Reference Number as defined in Appendix F1.)

5. The particulars of the different boxes at item level have to be printed as follows:

   (a) item no — serial number of the current item;

   (b) regime — if the status of the goods for the whole declaration is uniform, the box is not used;

   (c) if mixed consignment, the actual status, T1, T2 or T2F, is printed.

Appendix G1

TRANSIT/SECURITY ACCOMPANYING DOCUMENT (TSAD)

CHAPTER I

Specimen of the Transit/Security Accompanying Document

EUROPEAN UNION

TRANSIT/SECURITY ACCOMPANYING DOCUMENT

DECLARATION TYPE (1) | Other SCI (S32) | MRN

Forms (3): 001 | Sec. Decl. (S00)

Items (5) | Total packages (6) | Gross mass (kg) (35)

Consignor/Exporter (2) | No

Consignee (8) | No

Reference numbers (7)

Return copy has to be sent to the office:

Date and time of arrival at first place of arrival in Customs territory (S12)

C. disp./exp. Code (15) | Country destin. Code (17)

Transport charges method of payment code (S29)

Other incidents during carriage
Details and measures taken (56)

CERTIFICATION BY COMPETENT AUTHORITIES (G)

Identity and nationality of means of transport at departure (18)

Identity and nationality of active means of transport crossing the border (21)

Mode of transport at the border (25) | Location of goods (30)

Place of loading (S17) | Place of unloading (S18)

Countr(ies) of routing codes (S13)

Conveyance reference number (S10)

Consignee (security) (S06) | No

Consignor (security) (S04) | No

Carrier (S07) | No

Seal Number (S28)

Transhipments (55)

Place and country:	Place and country:
Ident. and nat. new means transp.:	Ident. and nat. new means transp.:
Ctr. ☐ (1) Identity of new container:	Ctr. ☐ (1) Identity of new container:
(1) Enter 1 if YES and 0 if NO.	(1) Enter 1 if YES and 0 if NO.

CERTIFICATION BY COMPETENT AUTHORITIES (F)

New seals: Number: identity:	New seals: Number: identity:
Signature: Stamp:	Signature: Stamp:
☐ Data already recorded into the system	☐ Data already recorded into the system

Principal/TIR Holder (50) | No

OFFICE OF DEPARTURE (C)

Intended offices of transit (and country) (51)

Guarantee not valid for (52) | Code

Office of destination (and country) (53)

CONTROL BY OFFICE OF DEPARTURE (D)

Result:

Seals affixed: Number:

identity:

Time limit (date):

CONTROL BY OFFICE OF DESTINATION (I)

Date of arrival:

Examination of seals:

Remarks:

Return copy sent

on

after registration under

No

Signature: Stamp:

CHAPTER II

Explanatory notes and particulars (data) for the Transit/Security Accompanying Document

The Transit/Security Accompanying Document contains data valid for the whole of the declaration.

The information contained in the Transit/Security Accompanying Document shall be based on data derived from the transit declaration; where necessary, that information will be amended by the holder of the procedure and/or verified by the office of departure.

The paper to be used for the Transit/Security Accompanying Document can be of green colour.

In addition to the provisions in the explanatory notes of Appendices A, C1 and D1, particulars have to be printed as follows:

1. MRN (MOVEMENT REFERENCE NUMBER):

The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the business continuity procedure for transit in which cases no MRN is allocated.

The information is alphanumerical and comprises 18 characters following the prescriptions below:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of the transit declaration (YY)	Numeric 2	06
2	Identifier of the country where the movement originates (alpha 2 country code)	Alphabetic 2	RO
3	Unique identifier for transit movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

Fields 1 and 2 as explained above.

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

National administrations that want to have the office reference number of the customs authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

Field 4 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.

The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. BOX SEC. DECL. (S00):

Indicate code S where the Transit/Security Accompanying Document contains security information as well. Where this Document does not contain security information, the box shall be left blank.

3. BOX FORMS (3):

First subdivision: serial number of the current printed sheet,

Second subdivision: total number of sheets printed (including list of items)

4. BOX REFERENCE NUMBERS (7):

Indicate LRN or/and UCR.

LRN — a local reference number as defined in Appendix C2.

UCR — a Unique Consignment Reference Number as referred to in Appendix C1, title II, box 7.

5. IN THE SPACE TO THE RIGHT OF BOX CONSIGNEE (8):

Name and address of the customs office to which the return copy of the Transit/Security Accompanying Document shall be returned.

6. BOX OTHER SCI (S32):

Enter other specific circumstance indicator.

7. BOX OFFICE OF DEPARTURE (C):

— Reference number of the office of departure,

— Acceptance date of the transit declaration,

— The name and the authorisation number of the authorised consignor (if any).

8. BOX CONTROL BY OFFICE OF DEPARTURE (D):

— Control results,

— Seals affixed or the indication '- -' identifying the 'Waiver — 99201',

— The indication 'Binding itinerary', where appropriate.

The Transit/Security Accompanying Document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

9. FORMALITIES EN ROUTE

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the Transit/Security Accompanying Document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the Transit/Security Accompanying Documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the Transit/Security Accompanying Document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

10. TRANSHIPMENT: USE BOX 55

Box Transhipment (55):

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55.

11. OTHER INCIDENTS: USE BOX 56

Box Other incidents during carriage (56):

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

Appendix G2

TRANSIT/SECURITY LIST OF ITEMS (TSLoI)

CHAPTER I

Specimen of the Transit/Security List of Items

TRANSIT/SECURITY LIST OF ITEMS

MRN

Forms (3)

Item No (32)	Number and kind of packages, pieces, marks and numbers of packages (31/1)	Description of goods (31/2)			
Consignor/Exporter (2)		Consignee (8)			
Consignor (security) (S04)		Consignee (security) (S06)			
Produced documents / certificates (44/1)		Summary declaration/Previous document (40)			
		Special mentions (44/2)			
Identity and nationality of means of transport at departure (18)		Unique consignment reference number (7)			
Identity and nationality of active means of transport crossing the border (21)		Container numbers (31/3)			Seal Number (S28)
Place of unloading (S18)		Commodity Code (33)			Gross mass (kg) (35)
UNDG (44/4)	Tpt.Ch.M.Pay.code (S29)	Declaration type (1)	C.disp/exp.Code (15)	C.Dest.Code (17)	Net mass (kg) (38)

CHAPTER II

Explanatory notes and particulars (data) for the Transit/Security List of Items

The Transit/Security List of Items shall contain the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of appendices A and C1, particulars have to be printed as follows, if appropriate using codes:

1. Box MRN — Movement Reference Number as defined in Appendix G1. The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the business continuity procedure for transit in which cases no MRN is allocated.

2. The particulars of the different boxes at item level have to be printed as follows:

   (a) Box Item No (32) — serial number of the current item;

   (b) Box Tpt.Ch.M.pay.code (S29) — enter transport charges method of payment code;

   (c) UNDG (44/4) — UN Dangerous Goods code;

   (d) Box Forms (3):

   — First subdivision: serial number of the current printed sheet,

   — Second subdivision: total number of sheets printed (Transit/Security List of Items).

Appendix H1

EXPORT ACCOMPANYING DOCUMENT (EAD)

CHAPTER I

Specimen of the Export Accompanying Document

EUROPEAN UNION

EXPORT ACCOMPANYING DOCUMENT

Consignor/Exporter (2) No		DECLARATION TYPE (1) / Other SCI (S32)	MRN
		Forms (3): 001 / Sec. Decl. (S00)	
		Items (5) / Total packages (6)	Issuing date: / Customs office:
Consignee (8) No		Reference numbers (7)	
		Transport charges method of payment code (S29)	C. disp./exp. Code (15) a / Country destin. Code (17) a
		Countr(ies) of routing codes (S13)	
Declarant/Representative (14) No		Representative of person lodging sum.decl. (14b) No	
Identity of means of transport at departure (18)			Gross mass (kg) (35)
Mode of transport / at the border (25)	Location of goods (30)	Seal Number (S28)	
Office of exit (29)			

Packages and description of goods (31)

Marks and numbers - Container No(s) - Number and kind

Item No (32)	Number and kind of packages, pieces, marks and numbers of packages (31/1)	Description of goods (31/2)			
Consignor/Exporter (2)		Consignee (8)			
Identity of means of transport at departure (18)		Commodity Code (33)			
Unique consignment reference number (7)		Summary declaration/Previous document (40)			
Produced documents / certificates (44/1)		Container numbers (31/3)			Seal Number (S28)
Special mentions (44/2)		Procedure (37)	C. Exp. (15a)	C. Dest. (17a)	Gross mass (kg) (35)
UNDG (44/4)	Transport charges method of payment code (S29)	Declaration type (1)	Statistical value (46)		Net mass (kg) (38)

E CONTROL BY OFFICE OF DISPATCH/EXPORT

Result:

Seals affixed: Number:

identity:

Time limit (date):

CONTROL BY OFFICE OF EXIT (K)

Date of arrival:

Examination of seals:

Remarks:

CHAPTER II

Explanatory notes and particulars (data) for the Export Accompanying Document

The acronym 'BCP' (Business continuity plan) used in this Chapter refers to situations in which the fallback procedure covered by Article 6(3)(b) of the Code.

The Export Accompanying Document contains data valid for the whole of the declaration and for one item of goods.

The information contained in the Export Accompanying Document shall be based on data derived from the export declaration; where necessary, that information will be amended by the declarant/representative and/or verified by the office of export.

In addition to the provisions in the explanatory notes of appendices A and C1, particulars have to be printed as follows:

1. BOX MRN (movement reference number):

   The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

   The information is alphanumerical and comprises 18 characters following the prescriptions below:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of the export declaration (YY)	Numeric 2	06
2	Identifier of the country of export. (alpha 2 code as provided for box 2 of the Single Administrative Document in Appendix D1)	Alphabetic 2	RO
3	Unique identifier for export operation per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

   Fields 1 and 2 as explained above.

   Field 3 shall be filled in with an identifier for the export control system transaction. The way that field is used is under the responsibility of national administrations but each export transaction handled during one year within the given country must have a unique number. National administrations that want to have the office reference number of the competent authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

   Field 4 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.

   The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. BOX SEC. DECL. (S00):

   Indicate code S where the Export Accompanying Document contains security information as well. Where this Document does not contain security information, the box shall be left blank.

3. BOX CUSTOMS OFFICE:

   Reference number of the office of export.

4. BOX REFERENCE NUMBER (7):

   Indicate LRN or/and UCR:

   LRN — a local reference number as defined in Appendix C2.

   UCR — a Unique Consignment Reference Number as referred to in Appendix C1, *title II, box 7*.

5. BOX OTHER SCI (S32):

   Enter other specific circumstance indicator.

6. THE PARTICULARS OF THE DIFFERENT BOXES AT ITEM LEVEL HAVE TO BE PRINTED AS FOLLOWS:

   (a) Box Item No (32) — serial number of the current item;

   (b) Box UNDG (44/4) — UN Dangerous Goods code.

The Export Accompanying Document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

Appendix H2

EXPORT LIST OF ITEMS (ELoI)

CHAPTER I

Specimen of the Export List of Items

EUROPEAN UNION

EXPORT LIST OF ITEMS

Forms (3)

MRN

Item No (32)	Number and kind of packages, pieces, marks and numbers of packages (31/1)	Description of goods (31/2)			
Consignor/Exporter (2)		Consignee (8)			
Identity of means of transport at departure (18)		Commodity Code (33)			
Unique consignment reference number (7)		Summary declaration/Previous document (40)			
Produced documents / certificates (44/1)		Container numbers (31/3)			Seal Number (S28)
Special mentions (44/2)		Procedure (37)	C. Exp. (15a)	C. Dest. (17a)	Gross mass (kg) (35)
UNDG (44/4)	Transport charges method of payment code (S29)	Declaration type (1)	Statistical value (46)		Net mass (kg) (38)

CHAPTER II

Explanatory notes and particulars (data) for the Export List of Items

The export List of Items contains the data specific to items of goods within the declaration.

The boxes of the export list of items are vertically expandable.

In addition to the provisions in the explanatory notes of appendices A and C1, the particulars have to be printed as follows, if appropriate using codes:

1. Box MRN — movement reference number as defined in Appendix H1. The MRN shall be printed on first page and on all lists of items.

2. The particulars of the different boxes at item level have to be printed as follows:

   (a) Box Item No (32) — serial number of the current item;

   (b) Box UNDG (44/4) — UN Dangerous Goods code.

Appendix I1

EXPORT/SECURITY SAD (ESS)

CHAPTER I

Specimen of the Export/Security SAD

EUROPEAN UNION - EXP-SAD/SEC

COPY FOR THE COUNTRY OF DISPATCH/EXPORT

1

2 Consignor/Exporter — No

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION — Other SCI (S32)

3 Forms — 4 Loading lists

5 Items — 6 Total packages — 7 Reference numbers

8 Consignee — No — Seal Number (S28)

14 Declarant/Representative — No

Transport charges method of payment code (S29) — 15 C. disp./exp. Code (a, b) — 17 Country destin. Code (a)

Countr(ies) of routing codes (S13)

18 Identity and nationality of means of transport at departure — 19 Ctr. — 20 Delivery terms

21 Identity and nationality of active means of transport crossing the border — 22 Currency and total amount invoiced — 23 Exchange rate — 24 Nature of transaction

25 Mode of transport at the border — 26 Inland mode of transport

1

29 Office of exit — 30 Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind — 32 Item No — 33 Commodity Code

34 Country origin Code (a, b) — 35 Gross mass (kg)

37 PROCEDURE — 38 Net mass (kg)

40 Summary declaration/Previous document

41 Supplementary units — Seal Number (S28)

44 Additional information/ Documents produced/ Certificates and authorizations — A.I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment — 49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal — No — Signature:

represented by

Place and date:

CONTROL BY OFFICE OF EXIT (K) — Stamp:

Date of arrival:

Examination of seals:

Remarks:

E CONTROL BY OFFICE OF DISPATCH/EXPORT — Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN UNION - EXP-SAD/SEC

A OFFICE OF DISPATCH/EXPORT

STATISTICAL COPY - COUNTRY OF DISPATCH/EXPORT

2

2 Consignor/Exporter No

1 DECLARATION | Other SCI (S32)

3 Forms | 4 Loading lists

5 Items | 6 Total packages | 7 Reference numbers

8 Consignee No

Seal Number (S28)

14 Declarant/Representative No

Transport charges method of payment code (S29) | 15 C. disp./exp. Code a b | 17 Country destin. Code a

Countr(ies) of routing codes (S13)

18 Identity and nationality of means of transport at departure | 19 Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced | 23 Exchange rate | 24 Nature of transaction

25 Mode of transport at the border | 26 Inland mode of transport

2

29 Office of exit | 30 Location of goods

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b | 35 Gross mass (kg)

37 P R O C E D U R E | 38 Net mass (kg)

40 Summary declaration/Previous document

41 Supplementary units | Seal Number (S28)

44 Additional information/ Documents produced/ Certificates and authorizations

A.I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | 49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No Signature:

represented by

Place and date:

CONTROL BY OFFICE OF EXIT (K) Stamp:

Date of arrival:

Examination of seals:

Remarks:

E CONTROL BY OFFICE OF DISPATCH/EXPORT Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN UNION - EXP-SAD/SEC

COPY FOR THE CONSIGNOR/EXPORTER

3

2 Consignor/Exporter — No

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION — Other SCI (S32)

3 Forms — 4 Loading lists

5 Items — 6 Total packages — 7 Reference numbers

8 Consignee — No — Seal Number (S28)

14 Declarant/Representative — No — Transport charges method of payment code (S29) — 15 C. disp./exp. Code a b — 17 Country destin. Code a

Countr(ies) of routing codes (S13)

18 Identity and nationality of means of transport at departure — 19 Ctr. — 20 Delivery terms

21 Identity and nationality of active means of transport crossing the border — 22 Currency and total amount invoiced — 23 Exchange rate — 24 Nature of transaction

25 Mode of transport at the border — 26 Inland mode of transport

3

29 Office of exit — 30 Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind — 32 Item No — 33 Commodity Code

34 Country origin Code a b — 35 Gross mass (kg)

37 P R O C E D U R E — 38 Net mass (kg)

40 Summary declaration/Previous document

41 Supplementary units — Seal Number (S28)

44 Additional information/ Documents produced/ Certificates and authorizations — A.I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment — 49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal — No — Signature:

represented by

Place and date:

CONTROL BY OFFICE OF EXIT (K) — Stamp:

Date of arrival:

Examination of seals:

Remarks:

E CONTROL BY OFFICE OF DISPATCH/EXPORT — Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

CHAPTER II

Explanatory notes and particulars (data) for the Export/Security SAD

The acronym 'BCP' (Business continuity plan) used in this Chapter refers to situations in which the fallback procedure covered by Article 6(3)(b) of the Code.

The form contains all information necessary for export and exit data where export and security data are provided together. The form includes information at header level and for one item of goods. It is designed to be used in the context of the BCP.

There are three copies of the Export/Security SAD:

Copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed;

Copy 2 is used for statistical purposes by the Member State of export;

Copy 3 is returned to the exporter after being stamped by the customs authority.

The Export/Security SAD contains data valid for the whole of the declaration.

The information contained in the Export/Security SAD shall be based on data derived from the export and exit declaration; where necessary, that information will be amended by the declarant/representative and/or verified by the office of export.

In addition to the provisions in the explanatory notes of appendices A and C1, particulars have to be printed as follows:

1. Box MRN (movement reference number):

   The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

   The information is alphanumerical and comprises 18 characters following the prescriptions below:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of the export declaration (YY)	Numeric 2	06
2	Identifier of the country of export. (alpha 2 code as provided for box 2 of the Single Administrative Document in Appendix D1)	Alphabetic 2	RO
3	Unique identifier for export operation per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

   Fields 1 and 2 as explained above.

   Field 3 shall be filled in with an identifier for the export control system transaction. The way that field is used is under the responsibility of national administrations but each export transaction handled during one year within the given country must have a unique number. National administrations that want to have the office reference number of the competent authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

Field 4 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.

The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. Box 7 reference numbers:

Indicate LRN or/and UCR.

LRN — a local reference number as defined in Appendix C2.

UCR — a Unique Consignment Reference Number as referred to in Appendix C1, title II, box 7.

3. Box Other SCI (S32):

Enter other specific circumstance indicator.

The Export/Security SAD shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

Appendix I2

EXPORT/SECURITY SAD LIST OF ITEMS (ESSLoI)

CHAPTER I

Specimen of the Export/Security SAD List of Items

EUROPEAN UNION

EXP-SAD/SEC - LIST OF ITEMS

Forms (3)

A OFFICE OF DISPATCH/EXPORT

Item No (32)	Number and kind of packages, pieces, marks and numbers of packages (31/1)	Description of goods (31/2)			
Consignor/Exporter (2)		Consignee (8)			
Identity of means of transport at departure (18)		Procedure (37)			
Reference numbers (7)		Summary declaration/Previous document (40)			
Produced documents / certificates (44/1)		Container numbers (31/3)			Seal Number (S28)
Special mentions (44/2)		Commodity Code (33)			
UNDG (44/4)	Transport charges method of payment code (S29)	Country origin Code (34)	C.disp/exp.Code (15)	C.Dest.Code (17)	Gross mass (kg) (35)
Supplementary units (41)		Declaration (1)	Statistical value (46)		Net mass (kg) (38)

CHAPTER II

Explanatory notes and particulars (data) for the Export/Security SAD List of Items

The Export/Security SAD List of Items contains the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable.

In addition to the provisions in the explanatory notes of appendices A and C1, particulars have to be printed as follows:

1. Box MRN — movement reference number as defined in Appendix I1. The MRN shall be printed on the first page and on all lists of items.

2. The particulars of the different boxes at item level have to be printed as follows:

   — Box Item No (32) — serial number of the current item,

   — Box Documents produced/Certificates (44/1): this box contains also the transport document number, where appropriate,

   — Box UNDG (44/4) — UN Dangerous Goods code.

Appendix J1

SECURITY AND SAFETY DOCUMENT (SSD)

CHAPTER I

Specimen of the Security and Safety Document

EUROPEAN UNION

SECURITY AND SAFETY DOCUMENT

Carrier (S07) No		DECLARATION TYPE (1) / Other SCI (S32)	MRN
		Forms (3): 001 / Items (5)	Issuing date: / Customs office:
		Reference number (7)	
Identity and nationality of active means of transport crossing the border (21)		Countr(ies) of routing codes (S13)	
Mode of tpt (25) / Conveyance reference number (S10)	Date/time arr.1st place cust.Terr. (S12)		
Office of exit (29) / Location of goods (30) / First place arr. cde (S11)		Shipping marks (S22)	
Offices of subsequent entry (S11/2)			
Consignee (security) (S06) No		Notify party (S08) No	
Consignor (security) (S04) No		Place of loading (S17) / Place of unloading (S18)	
		Unique consignment/transport reference Nr (S02-03)	
Container numbers (31/3)		Seal Number (S28) / Gross mass (kg) (35) / T.C.M.paym.cde (S29)	
Consignee (security) (S06) No		Notify party (S08) No	
Consignor (security) (S04) No		Place of loading (S17) / Place of unloading (S18)	
		Unique consignment/transport reference Nr (S02-03)	
Container numbers (31/3)		Seal Number (S28) / Gross mass (kg) (35) / T.C.M.paym.cde (S29)	
No/kind pack./pces, marks and numbers of packages (31/1)		Identity and nationality of active means of transport crossing the border (21)	
		Special mentions (44/2)	
Description of goods (31/2)		Commodity Code (33) / UNDG (S27) / Item No (32) 001	
Person lodging the exit/entry sum. Dec. (S05) No		Place and date:	
Representative of Pers.lodging sum.Dec. (S05a) No		Signature and name:	

CHAPTER II

Explanatory notes and particulars (data) for the Security and Safety Document

The form contains header level information and the information for one item of goods.

The information contained in the Security and Safety Document shall be based on data provided for the entry or exit summary declaration; where necessary, that information will be amended by the person lodging the summary declaration and/or verified by the office of entry or exit respectively.

The Security and Safety Document shall be completed by the person lodging the summary declaration.

In addition to the provisions in the explanatory notes of appendices A and C1, particulars have to be printed as follows:

1. Box MRN — Movement Reference Number as defined in Appendix G1 or ad-hoc references issued by the customs office. The MRN shall be printed on first page and on all lists of items;

2. Customs office:

   Reference number of the office of entry/exit;

3. Box Declaration type (1):

   Codes 'IM' or 'EX' according to whether the document contains Entry summary declaration or exit summary declaration data;

4. Box Reference number (7):

   Enter LRN — LRN — a local reference number as defined in Appendix C2;

5. Box First place arr.cde (S11):

   First place of arrival code;

6. Box Date/time arr. first place cust. Terr. (S12):

   Enter date and time of arrival at first place of arrival in Customs territory;

7. Box T.C.M.paym.cde (S29):

   Enter transport charges method of payment code;

8. Box UNDG (S27) — UN Dangerous Goods code;

9. Box Other SCI (S32):

   Enter other specific circumstance indicator.

The Security and Safety Document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

Appendix J2

SECURITY AND SAFETY LIST OF ITEMS (SSLoI)

CHAPTER I

Specimen of the Security and Safety List of Items

EUROPEAN UNION

SECURITY AND SAFETY LIST OF ITEMS

DECLARATION TYPE (1) | Other SCI (S32) | MRN

Forms (3) | **BIS** | Issuing date: | Customs office:

Consignee (security) (S06) No ☐

Notify party (S08) No

Consignor (security) (S04) No

Place of loading (S17)

Place of unloading (S18)

Unique consignment/transport reference Nr (S02-03)

Container numbers (31/3)

Seal Number (S28)

Gross mass (kg) (35)

T.C.M.paym.cde (S29)

No/kind pack./pces, marks and numbers of packages (31/1)

Identity and nationality of active means of transport crossing the border (21)

Special mentions (44/2)

Description of goods (31/2)

Commodity Code (33)

UNDG (S27)

Item No (32)

Consignee (security) (S06) No

Notify party (S08) No

Consignor (security) (S04) No

Place of loading (S17)

Place of unloading (S18)

Unique consignment/transport reference Nr (S02-03)

Container numbers (31/3)

Seal Number (S28)

Gross mass (kg) (35)

T.C.M.paym.cde (S29)

No/kind pack./pces, marks and numbers of packages (31/1)

Identity and nationality of active means of transport crossing the border (21)

Special mentions (44/2)

Description of goods (31/2)

Commodity Code (33)

UNDG (S27)

Item No (32)

CHAPTER II

Explanatory notes and particulars (data) for the Security and Safety List of Items

The boxes of the list of items are not vertically expandable.

In addition to the provisions in the explanatory notes of appendices A and C1, the particulars of the different boxes have to be printed as follows:

Box Item No (32) — serial number of the current item;

Box T.C.M.paym.cde (S29) — transport charges method of payment code;

Box UNDG (S27) — UN Dangerous Goods code.

ANNEX 10

ANNEX 11

LOADING LIST

No	Marks, numbers and kind of packages, description of goods	Country of dispatch/ export	Gross mass (kg)	Reserved for official use

(signature)

EXPLANATORY NOTE ON THE LOADING LIST

SECTION 1

1. Definition

1.1. The loading list means a document having the characteristics described in this Annex.

1.2. It can be used with the transit declaration within the framework of the application of point 2.2. of this Annex.

2. Loading list form

2.1. Only the front of the form may be used as a loading list.

2.2. The features of a loading list are:

(a) the heading 'Loading list';

(b) a 70 × 55 mm box divided into an upper part of 70 by 15 mm and a lower part of 70 by 40 mm;

(c) columns with the following headings in the following order:

— serial number,

— marks, numbers, number and kind of packages, goods description,

— country of dispatch/export,

— gross mass (kg),

— reserved for the administration.

Users may adjust the width of the columns to their needs. However, the column headed 'reserved for the administration' must always be at least 30 mm wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3. A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

SECTION 2

Particulars to be entered in the different headings

1. Box

1.1. Upper part

Where a loading list accompanies a transit declaration, the holder of the procedure shall enter 'T1', 'T2' or 'T2F' in the upper part of the box.

1.2. Bottom part

The particulars listed in paragraph 4 of Section III below must be entered in this part of the box.

2. Columns

2.1. Serial number

Every item shown on the loading list shall be preceded by a serial number.

2.2. Marks, numbers, number and kind of packages, goods description

The particulars required shall be given in accordance with Annex B1 to the this Delegated Regulation.

Where a loading list accompanies a transit declaration, the list must include the information entered in boxes 31 (Packages and description of goods), 40 (Summary declaration/previous document), 44 (Additional information, documents produced, certificates and authorisations) and, where appropriate, 33 (Commodity code) and 38 (Net mass (kg)) of the transit declaration.

2.3. Country of dispatch/export

Enter the name of the Member State from which the goods are being consigned or exported.

2.4. Gross mass (kg)

Enter the details entered in box 35 of the SAD (see Annex B-DA)

SECTION 3

Use of loading lists

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.

2. Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form shall be struck through and box 31 (Packages and description of goods) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and goods description) of the transit declaration.

3. The loading list must be produced in the same number of copies as the copies of a transit declaration to which it relates.

4. When a transit declaration is registered the loading list must be given the same registration number as the copies of the transit declaration to which it relates. This number must be entered by using a stamp which includes the name of the customs office of departure, or by hand. If entered by hand, it shall be endorsed by the official stamp of the customs office of departure.

   It is not obligatory for an official of the customs office of departure to sign the forms.

5. Where several loading lists are attached to one transit declaration, the lists shall bear a serial number allocated by the holder of the procedure, and the number of loading lists attached shall be entered in box 4 (Loading lists).

6. The forms of the loading list shall be printed on paper dressed for writing purposes, weighing at least 40 g/m^2 and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned. The format of the forms shall be 210 by 297 mm, with a maximum tolerance of 5 mm less and 8 mm more on the length.

ANNEX 12

APPLICATION AND AUTHORISATION FORMS

General remarks

The layout of the models is not binding; e.g. instead of boxes the Member States may provide for forms with a line structure or if required the space of the boxes may be extended. Member States may also use national IT systems for accepting applications and granting authorisations.

However, the order numbers and the appropriate text are obligatory.

The Member States may provide for boxes or lines for national purposes. These boxes or lines shall be indicated by an order number plus a capital letter (e.g. 5A).

In principle boxes with a bold order number must be completed. The explanatory note refers to exceptions.

The Appendix contains the codes for economic conditions.

Application for authorisation to use simplified declaration and Entry in the declarant's records

Original

1 Applicant	Reserved for customs purposes
1.a. Company's Identification number	**1.b. Reference number**
1.c. Contact information	
1.d. Lodgement of the declarations ☐ in own name and on own behalf ☐ as direct representative ☐ as indirect representative	
2 Simplifications	
a. ☐ Entry in the declarant's records ☐ Import ☐ free circulation ☐ custom warehouse ☐ inward processing ☐ temporary importation ☐ free circulation for end use ☐ processing under custom control ☐ Export ☐ exportation ☐ re-exportation ☐ exportation for outward processing	**b.** ☐ Simplified declaration procedure ☐ Import ☐ free circulation ☐ custom warehouse ☐ inward processing ☐ temporary importation ☐ free circulation for end use ☐ processing under custom control ☐ Export ☐ exportation ☐ re-exportation ☐ exportation for outward processing
3. Type of authorisation (to insert the code):	
4.a. Authorised economic operator (AEO) ☐ YES No. ☐ NO	
4.b. authorisation(s) for customs procedures for which simplifications will be used	

Type	Reference number	Expiry date

5. Main accounts	
5.a. Place where main accounts are held	
5.b. Type of main account	
6. Continuation forms	

Application for authorisation to use simplifications

Continuation form — IMPORT

Original

7. Records for the procedure

7.a. Place where the records are held

7.b. Type of records

7.c. Other relevant information

8. Type of goods

8.a. CN-Code	Description

8.b. Estimated total quantity	8.c. Estimated number of transactions
8.d. Estimated total customs value	8.e. Average of duty amount

9. Authorised locations of goods / Customs offices

a. Location	b. local customs office

10. Customs offices of import (simplified declaration)

11. Supervising office (if applicable)

12. Type of simplified declaration

☐ Single administrative document (SAD)

☐ Electronic declaration

☐ commercial or other administrative document

to be specified:

13. Additional information / conditions

15. I consent to the exchange of any information with the customs authorities of any other Member State involved.

Place and date **Signature and name**

Explanatory notes to the different boxes of the application form

General remark:

If necessary the requested information can be presented in a separate annex to the application form, referring to the box of the form concerned.

Member States may require additional information.

1. Enter full name and address of the applicant. The applicant is the person to whom the authorisation will be issued.

1.a Enter the Company Identification number.

1.b Enter, if applicable, any internal reference number, to refer to this application in the authorisation.

1.c Enter the relevant contact information (contact person, contact address, phone number, fax number, e-mail address)

1.d Indicate the type of representation for lodgement of a declaration by inserting a 'X' in the appropriate box.

2. Indicate which type of simplification (entry in the records and/or simplified declaration) and which customs procedure (for import and/or export) is applied for by inserting an 'X' in the appropriate box.

In the case of an application or authorisation for centralised clearance, please indicate if a full declaration will be lodged.

2.a and b. Regarding inward processing procedure, enter the code 1 for the suspension system and code 2 for the drawback system.

Regarding re-exportation, simplifications can be applied for where a customs declaration is required.

3. Enter the relevant code:

1. first application for an authorisation other than centralised clearance.

2. application for modified or renewed authorisation (also indicate the appropriate authorisation number).

3. first application for centralised clearance.

4.a Indicate if the status of authorised economic operator is certified; if 'YES', enter the corresponding number.

4.b Enter the type, reference and — if applicable — the expiry date of the relevant authorisation(s) for which the applied simplification(s) will be used; in case authorisation(s) is/are just applied for, enter the type of applied authorisation(s) and the date of application

For the type of authorisation enter one of the following codes:

CWH	Customs Warehouse Procedure
IPR	Inward Processing Relief
TI	Temporary Importation
EU	End Use
PCC	Processing under Customs Control
OPR	Outward Processing Relief

5.	Information on main accounts, commercial, fiscal or other accounting material
5.a	Enter the full address of the location where the main accounts are held.
5.b	Enter the type of accounts (electronic or paper-based, and type of system and software in use).
6.	Enter the number of continuation forms attached to this application.
7.	Information on records (customs related accounts).
7.a	Enter full address of the location where the records are held.
7.b	Enter the type of records (electronic or paper-based, and type of system and software in use).
7.c	Enter, if applicable, other relevant information regarding to the records.
8.	Information about type of goods and transactions.
8.a	Enter, if applicable, the relevant CN-Code otherwise enter at least the chapter of CN and the description of the goods.
8.b	Enter the relevant information on a monthly basis.
8.c	Enter the relevant information on a monthly basis.
9.	Information on authorised locations of goods and responsible customs office.
9.a	For the entry in the declarant's records enter the full address of the location of the goods.
9.b	Enter the full name, address and contact information of the local customs office responsible for the location of goods mentioned in box 9.a.
10.	Enter the full name, address and contact information of the relevant customs offices where the simplified declaration is to be lodged.
11.	Enter, if applicable, the full name, address and contact information of the supervising office.
12.	Indicate, by inserting an 'X' in the appropriate box, the type of simplified declaration; in case of using commercial or other administrative documents, the type of documents in use must be specified.

European Union

MODEL

Application for authorisation to use a Special Procedure other than transit

Note: Please refer to the appropriate explanatory note when filling out this form

Original	**1 Applicant**	Reserved for customs purposes	
	2 Customs procedure(s)	**3 Type of application**	4 Continuation forms
	5 Place and kind of accounts/records		
	6 Period of validity of the authorisation a b		

7 Goods to be placed under the customs procedure

CN code	Description	Quantity	Value

8 Processed products

CN code	Description	Rate of yield

9	**Details of the planned activities**					
10	**Economic conditions**					
11	**Customs office(s)**					
a	**of entry**					
b	**of discharge**					
c	Supervising office(s)					
12	**Identification**	**13**	**Period for discharge (months)**	14	Simplified procedures	15 Transfer
				a	b	
16	Additional information					
17						

Signed ..... **Dated** .....

Name .....

European Union

MODEL

Application for authorisation to operate a customs warehouse

— continuation form —

Original

18 Warehouse type		
19 Warehouse or storage facilities		
20 Deadline for lodging inventory of goods		
21 Loss rate		
22 Storage of goods not under the customs warehousing procedure		
CN code	Description	Category/customs procedure
23 Usual forms of handling		
24 Temporary removal. Purpose:		
25 Additional information		
26		

Signed ..... **Dated** .....

Name .....

European Union

MODEL

Application for authorisation to use inward processing

— continuation form —

Original

18 Equivalent goods

CN code	Description

19 Prior exportation

20 Release for free circulation without a customs declaration?

21 Additional information

22

Signed ..... Dated .....

Name .....

European Union

MODEL

Application for authorisation to use outward processing

— continuation form —

Original	18 System	
	19 Replacement products	
	CN code	Description
	20 Article 147(2) of the Code? [not applicable]	
	21 Article 586(2)? [not applicable]	
	22 Additional information	
	23 Signed ..... Dated ..... Name	

European Union

MODEL

Authorisation to use a Special Procedure other than transit

		GB ..... **(Authorisation number)**	
Original	1 **Holder of authorisation**	**Issuing authority**	
	1a **This decision refers to your application of** **Ref. no.:**		
	2 Customs procedure(s)	**3 Type of authorisation**	4 Continuation forms
	5 Place and kind of accounts/records		
	6 Period of validity of the authorisation **a**	**b**	

7 Goods which may be placed under the customs procedure:

CN code	**Description**	**Quantity**	**Value**

8 Processed products:

CN code	Description	Rate of yield

9	**Details of the planned activities:**					
10	**Economic conditions:**					
11	**Customs office(s)**					
a	**of entry:**					
b	**of discharge:**					
c	**Supervising office(s):**					
12	**Identification**	**13**	**Period for discharge (months)**	14	Simplified procedures	15 Transfer
				a	b	
16	Additional information/conditions (e.g. guarantee requirements)					
17						
	Date			**Signature**		Stamp
				Name		

European Union

MODEL

Authorisation to operate a customs warehouse

— continuation form —

GB .....

(Authorisation number)

Original

18 Warehouse type	Identification number of the warehouse	
19 Warehouse or storage facilities		
20 Deadline for lodging inventory of goods		

21 Loss rate

22 Storage of goods not under the customs warehousing procedure

CN code	Description	Category/customs procedure

23 Usual forms of handling

24 Temporary removal. Purpose:

25 Additional information

26

Date **Signature** Stamp

Name

European Union

MODEL

Authorisation to use inward processing

— continuation form —

GB .....

(Authorisation number)

Original

18 Equivalent goods

CN code	Description

19 Prior exportation

20 Release for free circulation without customs declaration

21 Additional information

22

Date Signature Stamp

Name

European Union

MODEL

Authorisation to use outward processing

— continuation form —

	GB ..... **(Authorisation number)**

Original	18 System		
	19 Replacement products		
		CN code	Description
	20 Article 147(2) of the Code [not applicable]		
	21 Article 586(2) [not applicable]		
	22 Additional information		
	23 Date	Signature Name	Stamp

EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT

TITLE I

Particulars to be entered in the various boxes of the application form

1. **Applicant**

Enter the full name and address and the EORI number of the applicant. The applicant is the person to whom the authorisation should be issued.

2. **Customs procedure**

Enter the customs procedure under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

— end-use

— temporary admission

— customs warehousing

— inward processing

— outward processing

Note:

1. If the applicant applies for an authorisation to use more than one customs procedure separate forms should be used.

2. The use of the customs warehousing procedure does not require an authorisation but the operation of storage facilities for the customs warehousing of goods does.

3. **Type of application**

Type of application must be entered in this box by using at least one of the following codes:

1 = first application

2 = application for amended or renewed authorisation (also indicate the appropriate authorisation number)

3 = application for an authorisation where more than one MS is involved

4 = application for successive authorisation (inward processing)

4. **Continuation forms**

Enter the number of continuation forms attached.

Note:

Continuation forms are provided for the following customs procedures:

Customs warehousing, inward processing (where necessary) and outward processing (where necessary)

5. **Place and kind of accounts/records**

Enter the place where the main accounts for customs purposes are held or accessible. Specify also the kind of accounts by giving details about the system used.

State also the place where records are kept and the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

Note:

In case of temporary importation box 5 needs to be completed only where required by customs authorities.

6. **Period of validity of the authorisation**

Indicate in box 6a the requested date on which the authorisation should take effect (day/month/year). In principle the authorisation takes effect on the date of issue at the earliest. In this case enter 'date of issue'. The date of expiry of the authorisation may be suggested in box 6b.

7. **Goods to be placed under the customs procedure**

CN code

Complete according to the Combined Nomenclature (CN code = eight digits).

Description

The description of the goods means the trade and/or technical description.

Quantity

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

Value

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

Note:

End-use:

1. If the application concerns goods other than those under 2 below, you should enter in sub-box 'CN code', where appropriate; the TARIC Code (10 digits or 14 digits).

2. If the application concerns goods under the special provisions (Part A and B) contained in the preliminary provisions of the Combined Nomenclature (goods or certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box 'Description' for instance: 'Civil aircraft and parts thereof/special provisions, part B of the CN'. Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

Customs warehousing:

If the application covers a number of items of different goods you may enter the word 'various' in sub-box 'CN code'. In this case describe the nature of goods to be stored in sub-box 'Description'. It is not necessary to give details about the CN code. Quantity and value of the goods;

Inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

Equivalent goods or the standard exchange system are to be used

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

8. **Processed products**

General remark:

Enter details of all processed products resulting from the operations indicating main processed product or secondary processed product as appropriate.

CN code and description: See comments on box 7.

9. **Details of the planned activities**

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

Note:

In the case of 'end-use' enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

In the case of temporary admission enter the owner of the goods.

10. **Economic conditions**

In case of inward processing the applicant must give reasons for the fulfilment of the economic conditions by using at least one of the two digit codes set out in the Appendix for each CN-code which has been indicated in box 7.

11. **Customs office(s)**

(a) of placement

(b) of discharge

(c) supervising office(s)

Indicate the suggested customs office(s).

Note:

In case of end-use box 11b is not to be completed.

12. **Identification**

Enter in box 12 the intended means of identification by using at least one of the following codes:

1 = serial or manufacturer's number

2 = affixing of plumbs, seals, clip-marks or other distinctive marks

3 = Information sheet INF

4 = taking of samples, Illustrations or technical descriptions

5 = carrying out of analyses

6 = Information document set out in Annex ex 104 (only suitable for outward processing)

7 = other means of identification (explain in box 16 'additional Information')

8 = without identification measures (only suitable for temporary admission)

Note:

In the case of customs warehousing completion is necessary only if this is required by the customs authorities.

Box 12 is not to be completed in the case of the use of equivalent goods. In this case the continuation forms shall be completed instead.

13. **Period for discharge (months)**

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been placed under a subsequent customs procedure, re-exported or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Note:

In the case of end-use state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of authorisation. In the case of customs warehousing the period is unlimited; therefore leave blank.

In the case of inward processing: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: 'Article 174(2)' and give the details in box 16.

14. **Type of declaration**

Box 14 a:

Indicate the type of declaration that is intended to be used for placement of goods under the procedure by using at least one of the following codes:

1 = Standard declaration (in accordance with Article 162 of the Code)

2 = simplified declaration (in accordance with Article 166 of the Code)

3 = Entry in the declarant's records (in accordance with Article 182 of the Code)

Box 14b:

Indicate the type of declaration that is intended to be used for discharge the procedure by using at least one of the following codes: The same as for box 14 a.

Note:

In the case of end-use procedure box 14 is not to be completed.

15. **Transfer**

Where a transfer of rights and obligations is intended describe the details.

16. **Additional Information**

Where applicable indicate the following additional information:

Type of guarantee

Guarantee (yes/no)

Customs office of guarantee

Guarantee amount

Method of calculation:

In case of inward processing indicate if, in case of a customs debt, the amount of import duty will be calculated according to Article 86(3) of the Code? (yes/no)

Bill of discharge:

Waiver of requirement to present the bill of discharge? (yes/no)

Indicate all additional information considered useful

17. **Signed/Dated/Name**

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

TITLE II

Remarks concerning the continuation forms

Continuation form 'customs warehousing'

18. **Warehouse type**

Indicate one of the following types:

Public warehouse Type I

Public warehouse Type II

Private warehouse

19. **Warehouse or storage facilities**

Enter the precise place intended to be used as the customs warehouse or other storage facilities.

20. **Deadline for lodging inventory of goods**

You can make a suggestion for the deadline for lodging inventory of goods.

21. **Loss rate**

Give details, where appropriate, of loss rate(s).

22. **Storage of goods not under the arrangements**

CN code and description

Where it is planned to use common storage or equivalent goods state the eight-digit CN code, commercial quality and technical characteristics of the goods. Where applicable specify the customs procedure if any to which the goods are subject.

23. **Usual forms of handling**

Complete if usual forms of handling are envisaged.

24. **Temporary removal**

Purpose:

Complete if temporary removal is envisaged.

Continuation form 'inward processing'

18. **Equivalent goods**

Where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate Information in box 21.

19. **Prior exportation**

Where it is planned to use the prior exportation system indicate the period within which the non-Union goods should be declared for the arrangements taking account of the time required for procurement and transport to the Union.

20. **Release for free circulation without customs declaration**

Where it is requested that the processed products or goods which have been placed under inward processing IM/EX will be released for free circulation without formalities, enter 'Article 170(1)'.

21. **Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 20.

Continuation form 'outward processing'

18. **System**

Where intended enter the appropriate code(s):

1 = standard exchange system without prior importation

2 = standard exchange system with prior importation

3 = outward processing IM/EX in accordance with Article 223(2)(d) of the Code

19. **Replacement products**

Where it is planned to use the standard exchange system (only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary expert goods and the replacement products. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

20. **Not applicable**

21. **Not applicable**

22. **Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 21.

For instance, where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the non-Union goods to enable the customs authorities to make the necessary comparison between temporary export goods and the equivalent goods. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

Appendix

Codes of economic conditions

(Article 211(3) and (4) of the Code)

Until the date of deployment of the UCC Customs Decision system referred to in the annex to Commission Implementing Decision of 29 April 2014 establishing the Work Programme for the Union Customs Code (WPUCC), the following codes of economic conditions shall be used for the purposes of applying for an authorisation for inward processing:

the processing of goods not listed in Annex 71-02 (Code 01);

repair (Code 30.4);

the processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone (Code 30.2);

the processing of durum wheat into pasta (Code 30.6);

the placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 18 of Council Regulation (EU) No 510/2014 (Code 31);

the processing of goods which are listed in Annex 71-02, in the following situations:

(i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged (Code 10);

(ii) differences in price between goods produced in the Union and those intended to be imported, where comparable goods cannot be used because their price would not make the proposed commercial operation economically viable (Code 11);

(iii) contractual obligations where comparable goods do not conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights (Code 12).

(iv) the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 (Code 30.7)

the processing of goods to ensure their compliance with technical requirements for their release for free circulation (Code 40);

the processing of goods of a non-commercial nature (Code 30.1);

the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions (Code 30.5);

the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector (Code 41);

the processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued (Code 42);

the processing into products benefitting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003 (Code 43);

the processing of goods into samples (Code 44);

the processing of any electronic type of components, parts, assemblies or any other materials into information technology products (Code 45);

the processing of goods falling within CN codes 2707 or 2710 into products falling within CN codes 2707, 2710 or 2902 (Code 46);

the reduction to waste and scrap, destruction, recovery of parts or components (Code 47);

denaturing (Code 48);

usual forms of handling referred to in Article 220 of the Code (Code 30.3);

the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 with regard to goods which are covered by Annex 71-02 and EUR 300 000 for other goods, except where the goods intended to be placed under the inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation (Code 49).

ANNEX 13

INFORMATION SHEETS

The Appendix contains a table of correspondence

EUROPEAN UNION

1. Holder:	**INF1 INFORMATION SHEET** **No. /0 0 0 0 0 0** **INWARD PROCESSING**
2. Application to be made to:	3. APPLICATION ([1]) The undersigned holder requests: ☐ transfer The customs office shown in box 4 requests: ☐ that the amount of import duties and of compensatory interests applicable to the goods entered for the arrangements in the event of the authorised release for free circulation of the goods or products specified in box 5 ascertained and indicated ☐ commercial policy measures be indicated. ☐ that the amount of the security be indicated.
4. Information to be supplied to:	Date: Stamp Day Month Year Signature:

5. Marks and numbers — Number and kind of packages — Description of products or goods:	6. Net quantity:	7. CN Code:

INFORMATION SUPPLIED BY THE CUSTOMS OFFICE

8. Particulars necessary for application of specific commercial policy measures:

9. Liability to:

a) Import duties	b) Compensatory interest	c) Other charges ([2])	d) Currency
,	,	,	

10. Remarks:	11. Date ([1]): ☐ for the first entering for the arrangements or ☐ where the import duties have been repaid or remitted in accordance with Article 128(1) of the Code: Day Month Year
([1]) Mark ☒ in the appropriate box ([2]) Specify as appropriate in box 10	12. Place: Date: Day Month Year Stamp Signature:

13. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date: Day Month Year

Signature:

Stamp

Name and address of the customs authorities

14. RESULTS OF VERIFICATION

The check carried out by the customs authorities shown below confirm that this information sheet ([1]):

☐ has been stamped by the customs office indicated and the information it contains is accurate.

☐ gives rise to the remarks given below.

Place:

Date: Day Month Year

Signature:

Stamp

Name and address of the customs authorities

15. Remarks

([1]) Marks ☒ in the appropriate box

NOTES

A. **General notes**

1. The part of the sheet requesting information (boxes 1 to 7) shall be filled in either by the holder or by the office requesting the information.

2. The form must be filled in so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office.

B. **Special notes referring to the relevant box numbers**

1. Give the name, address and the name of the Member State. This item may be left blank when the application is made by the customs office of the Member State requesting the information.

2. Give the name, address and the name of the Member State, of the customs office to whom the application is made.

4. Give the name, address and the name of the Member State of the customs office requesting the information. This item is left blank when the application is made by the holder.

5. Give the number, kind, marks and numbers of packages. In the case of unpackaged goods or products, give the number of objects, or, if appropriate, insert 'bulk'.

   Give the usual trade description of the products or goods or their tariff description.

6. The net quantity must be expressed in units of the metric system: kg, litres, m^2, etc.

9. The amounts shall be entered in Euro or national currency.

   Where appropriate, the Member State where the products are released for free circulation shall convert the amount shown on the information sheet at the rate used for calculating the customs value.

   Currencies are to be indicated as follows:

   — EUR for Euro

   — DKK for Danish Krone

   — SEK for Swedish Krona

   — GBP for Pound Sterling

10. Fiscal charges may, for instance, be specified.

EUROPEAN UNION

1. Holder: Person to be contacted:	**INF9 INFORMATION SHEET** **No /0 0 0 0 0 0** **INWARD PROCESSING** **TRIANGULAR TRAFFIC (IM/EX)**
2. Person authorised to discharge the arrangements: Person to be contacted:	3. authorisation issued at on. ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌋ ⌋ ⌋ ⌋ ⌋ ⌋ day month year under No and valid until ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌋ ⌋ ⌋ ⌋ ⌋ ⌋ included day month year

4. Description of import goods:	5. CN code	6. Net quantity
7. Description of compensating products:		8. CN Code

9. Name and address of supervising office	10. Name and address of office of discharge:

INFORMATION TO BE SUPPLIED UPON ENTRY FOR THE ARRANGEMENTS

11. The declaration of entry was accepted ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌋ ⌋ ⌋ ⌋ ⌋ ⌋ Stamp:
day month year

Last day for discharge ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌋ ⌋ ⌋ ⌋ ⌋ ⌋
day month year

Identification measures or measures to control the use of equivalent goods:

Office of entry:

INFORMATION TO BE SUPPLIED UPON DISCHARGE

12. The declaration of discharge was accepted ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌋ ⌋ ⌋ ⌋ ⌋ ⌋ day month year Remarks Office of discharge: Stamp:	13. Net quantity	14. Customs value	15. Currency

16. REQUEST FOR POST CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date ⌊⌊⌊⌊⌊⌊ Stamp

day month year

Signature

Name and address of the customs authorities

17. RESULT OF VERIFICATION

The verification carried out by the customs authorities shown below confirm that this information sheet (1) was stamped by the customs office indicated and the information it contains

☐ is accurate

☐ gives rise to the remarks given below.

Place:

Date ⌊⌊⌊⌊⌊⌊ Stamp

day month year

Signature

Name and address of the customs authorities

18. DISCHARGE OF COMPENSATING PRODUCTS

Indicate the quantity available in boxes A and the quantity discharged in boxes B:

Quantities	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge
A		A		A	
B		B		B	

19. Remarks:

(1) Place a cross ☒ in the appropriate box

NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder.

2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office which issued it.

B. **Special notes referring to the relevant box numbers:**

1/2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.

6/13. The net quantity must be expressed in units of the metric system: kg, litres, m^2, etc.

15. Currencies are to be indicated as follows:

— EUR for Euro

— DKK for Danish Krone

— SEK for Swedish Krona

— GBP for Pound Sterling

EUROPEAN UNION

1. Holder: Person to be contacted:	**INF5 INFORMATION SHEET** **No /0 0 0 0 0 0** **INWARD PROCESSING** **TRIANGULAR TRAFFIC (EX/IM)**
2. Importer authorised to enter the goods described in box 4 for the arrangements: Person to be contacted:	3. authorisation issued at on ⌊⌊⌊⌊⌊⌊ (day month year) under No and valid until ⌊⌊⌊⌊⌊⌊ (day month year) included

4. Description of import goods to be entered for the arrangements:	5. CN code	6. Net quantity

7. Name and address of supervising office:	8. Name and address of the office of entry:

INFORMATION TO BE SUPPLIED ON EXPORT

9. The declaration for prior export of the compensating products corresponding to the goods described in box 4 was accepted

Stamp:

⌊⌊⌊⌊⌊⌊ (day month year)

Last day for import: ⌊⌊⌊⌊⌊⌊ (day month year)

Identification measures taken:

Customs office of export:

10. The compensating products left the customs territory of the Union

Stamp:

⌊⌊⌊⌊⌊⌊ (day month year)

Remarks:

Customs office of exit:

INFORMATION TO BE SUPPLIED ON IMPORT

11. The declaration of entry was accepted	12. Net quantity	13. Customs value	14. Currency
⌊⌊⌊⌊⌊⌊ (day month year) Remarks: Office of entry: Stamp			

15. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date ⌊⌊⌊⌊⌊⌊⌋⌋⌋⌋⌋⌋ Stamp

day month year

Signature

Name and address of the customs authorities

16. RESULT OF VERIFICATION

The verification carried out by the customs authorities shown below confirm that this information sheet ([1])

☐ was stamped by the customs office indicated and the information it contains is accurate

☐ gives rise to the remarks given below.

Place:

Date ⌊⌊⌊⌊⌊⌊⌋⌋⌋⌋⌋⌋ Stamp

day month year

Signature

Name and address of the customs authorities

17. ENTRY OF NON-UNION GOODS INTO THE ARRANGEMENTS

Indicate the quantity available in boxes A and the quantity placed under the arrangements in boxes B:

Quantities	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry
A		A		A	
B		B		B	

18. Remarks

([1]) Place a cross ☒ in the appropriate box.

NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder.

2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office which issued it.

B. **Special notes referring to the relevant box numbers:**

1./2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.

6./12. The net quantity must be expressed in units of the metric system: kg, litres, m^2, etc.

14. Currencies are to be indicated as follows:

— EUR for Euro

— DKK for Danish Krone

— SEK for Swedish Krona

— GBP for Pound Sterling

EUROPEAN UNION

1. Holder: Person responsible	**INF2 INFORMATION SHEET** **No. /0000000000000000** **OUTWARD PROCESSING** **TRIANGULAR TRAFFIC**		
3. Customs office to which application is made:	2. APPLICATION The undersigned requests certification of the information on the goods referred to in box 12 with a view to their re-importation into the Union. Place: Signature: Date: day month year		
4. Intended Member State of re-importation:	5. Country of processing or destination:		
6. Outward processing authorisation:	7. Rate of yield:		
8. Authorised processing operations:	9. Other details of the authorisation:		
10. Description of compensating products to be re-imported:	11. CN code:		
12. Description of temporary export goods:	13. CN code:	14. Net quantity	15. Statistical value

INFORMATION TO BE SUPPLIED AT THE TIME OF TEMPORARY EXPORT

16. STAMP OF OFFICE OF ENTRY

Information certified correct

Temporary exportation document number Last day for reimportation of compensating products:

dated day month year

dated day month year

Means of identification used

Observations:

Customs office (name and Member State): Stamp:

17. STAMP OF CUSTOMS OFFICE OF EXIT

The goods described in box 12 left the Customs territory of the Union Stamp:

on

day month year

Observations:

Customs office (name and Member State):

18. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities indicated below request verification of the authenticity of this information sheet and the accuracy of the particulars which it contains.

Place:

Date

day month year

Stamp:

Signature:

Name and address of the customs authorities

19. RESULT OF VERIFICATION

This information sheet ([1])

☐ was stamped by the customs office indicated in box 16 and the particulars which it contains are correct

☐ gives rise to the remarks given below

Place:

Date

day month year

Stamp:

Signature:

Name and address of the customs authorities

20. REIMPORTATION OF COMPENSATING PRODUCTS

Indicate the quantity available in boxes A and the quantity re-imported in boxes B

Quantity	Type, number and date of document for release for free circulation, stamp of customs office	Quantity (continuation)	Type, number and date of document for release for free circulation, stamp of customs office
A			
B			
A			
B			

21. Remarks:

(1) Place a cross ☒ in the appropriate box.

NOTES

A. **General notes**

1. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out wrong entries and if necessary adding the correct particulars. Corrections must be initialled by the person filling in the form and endorsed by the customs office which completes box 16.

2. Boxes 1 to 15 must be filled in by the holder.

B. **Special notes referring to box numbers:**

1. Give the name, address and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.

3. Give the name, address and the Member State.

6. Give the number and date of the authorisation and the name of the customs authorities which issued it.

10. Give an exact description of the compensating products using the normal commercial description or the tariff description.

11. Give the tariff heading or subheading of the compensating products as shown on the authorisation.

12. Give an exact description of the goods using the normal commercial description or the tariff description. The description must correspond with that given in the export document. If the goods are subject to the inward processing procedure enter 'IP goods' and give the number of the information sheet INF1 if used:

14. Give the net quantity expressed in units of the metric system (kg, litres, m^2, etc.).

15. Give the statistical value at the time the export declaration was lodged, preceded by one of the following currency abbreviations:

— EUR for Euro

— DKK for Danish Krone

— SEK for Swedish Krona

— GBP for Pound Sterling

Appendix

1. **General Notes**

1.1. The information sheets shall comply with the model set out in this Annex and be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 g/m^2.

1.2. The form shall measure 210 × 297 mm.

1.3. The customs administrations shall be responsible for having the form printed. Each form shall bear the initials of the issuing Member State in accordance with the ISO-Norm Alpha 2, followed by an individual serial number.

1.4. The form shall be printed and the boxes shall be filled in an official language of the Union. The customs office requested to provide the information or make use of it may ask for the information contained in the form presented to it to be translated into the official language, or one of the official languages, of the customs administration.

2. **Use of the Information sheets**

2.1. *Common provisions*

(a) Where the customs office issuing the information sheet considers that additional information to that appearing on the information sheet is required, it shall enter such particulars. Where not enough space remains, an additional sheet shall be annexed. It shall be mentioned on the original.

(b) The customs office which endorsed the information sheet may be asked to carry out post-clearance verification of the authenticity of the sheet and the accuracy of the particulars which its contains.

(c) In the case of successive consignments, the requisite number of information sheets may be made out for the quantity of goods or products entered for the arrangements. The initial information sheet may also be replaced with further information sheets or, where only one information sheet is used, the customs office for which the sheet is endorsed may note on the original the quantities of goods or products. Where not enough space remains, an additional sheet shall be annexed which shall be mentioned on the original.

(d) The customs authorities may permit the use of recapitulative information sheets for triangular traffic trade flows involving a large number of operations which cover the total quantity of imports/exports over a given period.

(e) In exceptional circumstances, the information sheet may be issued a posteriori but not beyond the expiry of the period required for keeping documents.

(f) In the event of theft, loss or destruction of the information sheet, the operator may ask the customs office which endorsed it for a duplicate to be issued.

The original and copies of the information sheet so issued shall bear one of the following indications:

DUPLICADO,

DUPLIKAT,

DUPLIKAT,

ΑΝΤΙΓΡΑΦΟ,

DUPLICATE,

DUPLICATA,

DUPLICATO,

DUPLICAAT,

SEGUNDA VIA,

KAKSOISKAPPALE,

DUPLIKAT.

2.2. *Specific provisions*

2.2.2. Information sheet INF1 (Inward processing)

(a) The information sheet INF1 (hereafter: INF1) may be used for providing information on:

duty amounts [and compensatory interest],

applying commercial policy measures,

the amount of the security.

(b) The INF1 shall be made out in an original and two copies.

The original and one copy of the INF1 shall be sent to the supervising office and a copy shall be kept by the customs office which endorsed the INF1.

The supervising office shall supply the information requested in boxes 8, 9 and 11 of the INF1, endorse it, retain the copy and return the original.

(c) Where the release for free circulation of compensating products or goods in the unaltered state at a customs office other than the office of entry is requested, this customs office endorsing the INF1 shall ask the supervising office to indicate:

in box 9 (a), the amount of import duties due in accordance with Article 121(1) or 128 (4) of the Code,

in box 9 (b), the amount of compensatory interest in accordance with Article 519,

the quantity, CN Code and origin of the import goods used in the manufacture of the compensating products released for free circulation.

(d) Where the compensating products obtained under inward processing (drawback system) are consigned to another customs approved treatment or use allowing import duties to be repaid or remitted, and are subject to a new application for authorisation for the inward processing arrangements, the customs authorities issuing this authorisation may use the INF1 to determine the amount of import duties to be levied or the amount of the customs debt liable to be incurred.

(e) Where the declaration for release for free circulation relates to compensating products obtained from import goods or goods in the unaltered state which had been subject to specific commercial policy measures at the moment of entry for the procedure (suspension system) and such measures continue to be applicable, the customs office accepting the declaration and endorsing the INF1 shall ask the supervising office to indicate particulars necessary for the application of commercial policy measures.

(f) Where release for free circulation is requested in the case of an INF1 being made out for fixing the amount of security, the same INF1 may be used, provided it contains:

in box 9 (a) the amount of import duties payable on the import goods pursuant to Article 121(1) or 128 (4) of the Code, and

in box 11, the date when the import goods concerned were first entered for the procedure or the date when the import duties have been repaid or remitted in accordance with Article 128(1) of the Code.

2.2.3. Information sheet INF9 (Inward processing)

(a) The information sheet INF9 (hereafter: INF9) may be used where compensating products are assigned another permitted customs approved treatment or use under triangular traffic (IM/EX).

(b) The INF9 shall be made out in an original and three copies for the quantities of import goods entered for the arrangements.

(c) The office of entry shall endorse box 11 of the INF9 and indicate which means of identification or measures to control the use of equivalent goods are used (such as the use samples, illustrations or technical descriptions,, carrying out of analysis).

The office of entry sends copy 3 to the supervising office and return the original and the other copies to the declarant.

(d) The declaration discharging the arrangements shall be accompanied by the original and copies 1 and 2 of the INF9.

The office of discharge shall indicate the quantity of compensating products and the date of acceptance. It shall send copy 2 to the supervising office, return the original to the declarant and retain copy 1.

2.2.4. Information sheet INF5 (Inward processing)

(a) The information sheet INF5 (hereafter: INF5) may be used when compensating products obtained from equivalent goods are exported under triangular traffic with prior exportation (EX/IM).

(b) The INF5 shall be made out in an original and three copies in respect of the quantity of import goods corresponding to the quantity of compensating products exported.

(c) The customs office accepting the export declaration shall endorse box 9 of the INF5 and return the original and the three copies to the declarant.

(d) The customs office of exit shall complete box 10, send copy 3 to the supervising office and return the original and the other copies to the declarant.

(e) Where durum wheat falling within CN code 1001 10 00 is processed into pasta falling within CN codes 1902 11 00 and 1902 19, the name of the importer authorised to enter the import goods for the arrangements, to be given in box 2 of the INF5, may be filled in after the INF5 has been presented to the customs office where the export declaration is lodged. The information shall be given on the original and copies 1 and 2 of the INF5 before the declaration entering the import goods for the arrangements is lodged.

(f) The declaration of entry for the arrangements must be accompanied by the original and copies 1 and 2 of the INF5.

The customs office where the declaration of entry is presented shall note on the original and copies 1 and 2 of the INF5 the quantity of import goods entered for the arrangements and the date of acceptance of the declaration. It shall send copy 2 to the supervising office, returning the original to the declarant and retaining copy 1.

2.2.7. Information sheet INF2 (Outward processing)

(a) The information sheet INF2 (hereafter: INF2) may be used, where compensating or replacement products are imported under triangular traffic.

(b) The INF2 shall be made out in an original and one copy for the quantity of goods entered for the procedure.

(c) The request for the issue of the INF2 shall constitute the consent of the holder to transfer the right of the total or partial relief from the import duties to another person importing the compensating or replacement products under triangular traffic.

(d) The office of entry shall endorse the original and the copy of the INF2. It shall retain the copy and return the original to the declarant.

It shall indicate in box 16 the means used to identify the temporary export goods.

Where samples are taken or illustrations or technical descriptions are used, this office shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the goods, where their nature permits it, or on the packaging, in such a way that it cannot be tampered with.

A label bearing the stamp of the office and reference particulars of the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

The samples, illustrations or technical descriptions, authenticated and sealed shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

Where an analysis is required and the results will not be known until after the office of entry has endorsed the INF2, the document containing the results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

(e) The office of exit shall certify on the original that the goods have left the customs territory of the Union and shall return it to the person presenting it.

(f) The importer of the compensating or replacement products shall present the original of the INF2 and, where appropriate, the means of identification to the office of discharge.

Appendix

Table of correspondence to be used for the standardised exchange of information (INF)

SECTION A

Data elements referred to in Annex 71-05 to Delegated Regulation (EU) 2015/2446	Box No. of the relevant information sheet(s)
Authorisation number (M)	3 of INF9, 3 of INF5 and 6 of INF2
Person making the request (M)	1 of INF9, 1 of INF 5 and 1 of INF2
INF number (M)	Dedicated box
Supervising customs office (M)	9 of INF9, 7 of INF5 and 9 of INF2
Customs office using the INF data elements (O)	10 of INF9, 8 of INF5 and 20 of INF2
Description of the goods which are covered by the INF (M)	4 of INF9, 4 of INF5 and 12 of INF2
CN Code, net quantity, value (M)	5, 6, 19 of INF9, 5, 6 and 18 of INF5 and 13, 14 and 15 of INF2
Description of the processed products which are covered by the INF (M)	7 of INF9, 18 of INF5 and 10 of INF2
CN Code, net quantity, value of processed products (M)	8, 19 of INF9, 18 of INF5 and 11, 21 of INF2
Particulars of the customs declaration(s) placing goods under the special procedure (O)	11 of INF9, 11 of INF5 and 16, 17 of INF2
MRN (O)	19 of INF9, 18 of INF5 and 21 of INF2
Remarks (O)	19 of INF9, 18 of INF5 and 21 of INF2

Specific data elements IP	Box No. of the relevant information sheet(s)
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	19 of INF9
Equivalent goods (O)	11 of INF9
Prior exportation (O)	9, 10 of INF5
Business case IP IM/EX	
Customs declaration of placement under inward processing was accepted (O)	11 of INF9

Specific data elements IP	Box No. of the relevant information sheet(s)
Particulars necessary for application of commercial policy measures (O)	19 of INF9
Last date for discharge (O)	11 of INF9
CN Code, net quantity, value (M)	4, 5, 6 11, 19 of INF9
The declaration of discharge was accepted (O)	12 of INF9
CN Code, net quantity, value (M)	8, 13, 14, 15, 18, 19 of INF9
Date of exit and exit result (O)	19 of INF9
Business case IP EX/IM	
Export declaration under IP EX/IM was accepted (O)	9 of INF5
Particulars necessary for application of commercial policy measures (O)	18 of INF5
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	9 of INF5
CN Code, net quantity, value (M)	4, 5, 6 INF5
Date of exit and exit result	10 of INF5
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	11 of INF5
CN Code, net quantity, value (M)	12,13, 14 17 of INF5

Specific data elements OP	Box No. of the relevant information sheet(s)
Business case OP EX/IM	
Country of processing (O)	5 of INF2
Member State of re-importation (O)	4 of INF2
Equivalent goods (O)	21 of INF2
Customs declaration for OP (M)	16 of INF2
Identification of goods (M)	16 of INF2
CN Code, net quantity (M)	13, 14, 15 of INF2

Specific data elements OP	Box No. of the relevant information sheet(s)
Last date of re-importation of processed products (M)	16 of INF2
Exit result (M)	17 of INF2
Date of re-importation of processed products (M)	20 of INF2
Particulars of the customs declaration(s) for release for free circulation (O)	20 of INF2
CN Code, net quantity, value (M)	20 of INF2

SECTION B

Data elements as referred to in Section B of Annex 71-05 to Delegated Regulation (EU) 2015/2446	Box No. of the relevant information sheet(s)
Type of request (M)	3 of INF1
The responsible customs authority as referred to in Article 101(1) of the Code (M)	4 of INF1
Authorisation number (M)	1 of INF1
CPM (O)	4 of INF1
Supervising customs office receiving the request (M)	2 of INF1
Description of the goods or processed products for which the INF is requested (M)	5 of INF1
CN Code, net quantity, value (M)	6, 7 and 15 of INF1
MRN (O)	
Remarks (O)	15 of INF1

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Box No. of the relevant information sheet(s)
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	9 of INF1
Particulars necessary for application of commercial policy measures (O)	8 of INF1
INF number (M)	Dedicated box
MRN (O)	15 of INF1

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