

Official Journal

of the European Union

ISSN 1725-2555

L 343

Volume 46

31 December 2003

English edition

Legislation

Contents

I Acts whose publication is obligatory

- ★ **Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾** 1

Price: EUR 22

⁽¹⁾ Text with EEA relevance

EN

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.

I

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EC) No 2286/2003
of 18 December 2003
amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council
Regulation (EEC) No 2913/92 establishing the Community Customs Code**

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, and in particular Article 247 thereof,

Whereas:

- (1) Binding tariff information, issued by Member States for economic operators and containing both confidential and non-confidential data, is transmitted to the Commission in accordance with Commission Regulation (EEC) No 2454/93 ⁽²⁾ and stored in a central database managed by the Commission and accessible to all national administrations. In the past, the Commission made publicly available a CD-ROM containing extracts from the database, which did not show confidential data. Currently, the issue of this CD-ROM has been suspended, for technical and financial reasons.
- (2) Since both the public and the candidate countries urgently need access to that information, the Commission should be able to grant such access by publishing on its website an extract from the database for binding tariff information which does not show confidential data such as data on the holder or confidential information about the composition of the goods. Unlike the CD-ROM, that extract should also include images, if available.
- (3) The economic operators who apply for binding tariff information should be informed about the use of the data stored in the database and it is therefore necessary to adjust the 'Important notice' on the related application form and on the form for setting out binding tariff information.

- (4) In addition, it is appropriate in the interests of clarity to rephrase the wording of Article 8(1) and (2) of Regulation (EEC) No 2454/93. At the same time, the opportunity should be taken to simplify the system for communicating binding origin information. The transmission of such information should therefore be limited to those elements that are strictly necessary.
- (5) Since the introduction of the single administrative document on 1 January 1988, customs legislation has undergone fundamental changes, in particular as a result of the introduction of the single market on 1 January 1993 and of Regulation (EEC) No 2913/92 on 1 January 1994. Technological progress, and in particular the increasingly widespread use of computer-based clearance methods, has also made it necessary to amend the provisions governing use of the single administrative document.
- (6) It is also necessary to bring together those provisions and to republish the forms for the single administrative document, which have been amended since they were first introduced. That update entails the replacement of Annexes 31 to 34, 37 and 38 to Regulation (EEC) No 2454/93.
- (7) In order to guarantee the Community's economic operators and customs administrations the most harmonised and simplified documentation possible, it also seems necessary to conduct, in due consultation with the representatives of the business circles concerned, a regular review of the requirements connected with the use of the form, in the light of developments in business practices and the activities of international fora in this area.
- (8) In order to enable Member States to make adequate preparation for the implementation of the new rules concerning the single administrative document, provision should be made for those rules to apply with effect from 1 January 2006. However, since some Member States wish to introduce the new measures as soon as possible, it is necessary to allow an early implementation.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the Act of Accession 2003.

⁽²⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1335/2003 (OJ L 187, 26.7.2003, p. 16).

- (9) It will be necessary to evaluate Member States' plans for implementation of the measures concerned and, on this basis, to provide for the possibility of agreeing, subject to certain conditions, on a deferral of the date of implementation.
- (10) Articles 292(5) and 500(2) of Regulation (EEC) No 2454/93 determine the competent authorities to whom applications for single authorisations are to be submitted. Except in the case of temporary importation, those applications have to be submitted to the customs authorities designated for the place where the applicant's main accounts are held and where at least part of the operations to be covered by the authorisation are conducted. Experience in practice has shown that the current criteria for determining the competent authorities are not sufficient to cover all cases which might occur in practice. It is therefore appropriate to provide that, if the competent authorities cannot be determined on the basis of the existing rules, the application is to be submitted to the customs authorities designated for the place where the applicant's main accounts are held.
- (11) A surveillance system for imports was introduced in 1997 in Regulation (EEC) No 2454/93. The significant and rapid increase of exports of certain products for which refunds are granted, on the one hand, and the level of preferential imports for the same products, on the other hand, seems sometimes to be highly artificial. Surveillance, which is currently confined to products put into free circulation, should also be made possible for exports in order to combat abuses associated with such flows of goods.
- (12) Regulation (EEC) No 2454/93 lays down provisions on the use of means of transport under the temporary importation procedure. The transport of persons without remuneration in the framework of the economic activity of an enterprise is defined as a 'commercial use' of means of transport. However, under the Istanbul Convention, 'commercial use' means exclusively the transport of persons for remuneration. The different definitions of the term 'commercial use' are not justified. That definition should therefore be amended.
- (13) Regulation (EEC) No 2454/93 lays down special provisions on the use of equivalent goods in the dairy sector. The application of those provisions has led to certain problems in practice. Therefore, it is desirable to simplify recourse to the use of equivalent goods in the dairy sector.
- (14) Where a customs debt is incurred under the arrangements for inward processing, in certain cases, for the purposes of determining that customs debt, the compensating products are subject to the import duties appropriate to them. Those cases are mentioned in Article 548(1) of Regulation (EEC) No 2454/93 in conjunction with Annex 75 to that Regulation. In accordance with a general remark preceding the list set out in Annex 75, the supervising office may allow Article 548(1) to be applied also to waste, scrap, residues, offcuts and remainders other than those in that list. Member States need no longer inform the Commission of such additional cases. It is therefore appropriate to simplify Annex 75.
- (15) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (16) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 6(3)(A)(k) is replaced by the following:

'(k) acceptance that the information supplied may be stored on a database of the Commission and that the particulars of the binding tariff information, including any photograph(s), sketch(es), brochure(s) etc., may be disclosed to the public via the Internet, with the exception of the information which the applicant has marked as confidential; the provisions governing the protection of information in force shall apply.'

2. Article 8 is replaced by the following:

'Article 8

1. In the case of binding tariff information, the customs authorities of the Member States shall, without delay, transmit to the Commission the following:

- (a) a copy of the application for binding tariff information (set out in Annex 1B);
- (b) a copy of the binding tariff information notified (copy No 2 set out in Annex 1);
- (c) the data as given on copy No 4 set out in Annex 1.

In the case of binding origin information they shall, without delay, transmit to the Commission the relevant details of the binding origin information notified.

Such transmission shall be effected by electronic means.

2. Where a Member State so requests, the Commission shall send it without delay the particulars obtained in accordance with paragraph 1. Such transmission shall be effected by electronic means.

3. The electronically transmitted data of the application for binding tariff information, the binding tariff information notified and the data as given on copy No 4 of Annex 1 shall be stored in a central database of the Commission. The data of the binding tariff information, including any photograph(s), sketch(es), brochure(s) and so forth, may be disclosed to the public via the Internet, with the exception of the confidential information contained in boxes 3 and 8 of the binding tariff information notified.'

3. In Article 212, the following paragraph 4 is added:

'4. The Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in Annex 37. The Commission shall publish the list of those particulars.'

4. In Article 213, the following second paragraph is added:

'The Member States shall notify the Commission of the list of national codes used for boxes 37 (second subdivision), 44 and 47 (first subdivision). The Commission shall publish the list of those codes.'

5. Article 216 is replaced by the following:

'Article 216

The list of boxes to be used for declarations for placing goods under a particular customs procedure using the single administrative document is set out in Annex 37.'

6. In Article 254, the introductory wording is replaced by the following:

'Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and:'

7. Article 269(4) is replaced by the following:

'4. The procedure referred to in the second indent of paragraph 1 shall apply to Type B warehouses except that it shall not be possible to use a commercial document. Where the administrative document does not contain all the particulars shown in Annex 37, Title I(B), these should be supplied on the accompanying application.'

8. Article 275(1) is replaced by the following:

'1. Declarations of entry for a customs procedure with economic impact other than outward processing or customs warehousing which the customs office of entry for the procedure may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and, in box 44, a reference to the authorisation, or a reference to the application where Article 508(1) applies.'

9. Article 280(1) and (2) are replaced by the following:

'1. Export declarations which the customs office may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall

contain at least the particulars referred to in boxes 1 (first and second subdivisions), 2, 14, 17a, 31, 33, 38, 44 and 54 of the single administrative document and any further information considered necessary in order to identify the goods, to apply the provisions governing their export or to determine the amount of any security required before the goods may be exported.

Where the goods are liable for export duties or subject to any other measures provided for under the common agricultural policy, those export declarations shall contain all the information required for the proper application of such duties or measures.

2. The customs authorities may allow the declarant not to complete boxes 17a and 33 on condition that he declares that export of the goods in question is not subject to prohibitions or restrictions and the customs authorities have no reason for doubt in this respect and that the description of the goods allows the Combined Nomenclature classification to be determined immediately and unambiguously.'

10. In the second subparagraph of Article 292(5), the second indent is replaced by the following:

'— otherwise, where the applicant's main accounts are held facilitating audit-based controls of the arrangements.'

11. In Part II, Title I, Chapter 3, the title of Section 2 is replaced by the following:

'Surveillance of goods'

12. Article 308d(1) and (2) are replaced by the following:

'1. Where Community surveillance is to be made, the Member States shall provide surveillance reports to the Commission at least once each month containing details of the quantities of products put into free circulation or exported. As regards imports, and at the Commission's request, Member States shall confine this data to imports with the benefit preferential tariff arrangements.

2. The surveillance reports of the Member States shall indicate the total quantities put into free circulation or exported, as the case may be since the first day of the period concerned.'

13. In Article 500(2), the following third subparagraph is added:

'Where the competent customs authorities cannot be determined under the first or second subparagraph, the application shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements.'

14. Article 555(1)(a) is replaced by the following:

'(a) "commercial use" means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;'

15. Annex 1 is replaced by the text in Annex I to this Regulation.

16. Annex 1B is replaced by the text in Annex II to this Regulation.

17. Annexes 31 to 34 are replaced by the text in Annex III to this Regulation.

18. Annexes 37 and 38 are replaced by the text in Annex IV to this Regulation.

19. Annex 74 is amended in accordance with Annex V to this Regulation.

20. Annex 75 is replaced by the text in Annex VI to this Regulation.

Article 2

Before 1 January 2005, the Commission shall evaluate Member States' plans for implementation of the measures provided for in Article 1(3) to (9), (17) and (18). That evaluation shall be based on a report drawn up from contributions of the Member States.

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

Done at Brussels, 18 December 2003.

Article 3

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

2. Article 1(11) and (12) shall apply with effect from 1 January 2004.

3. Article 1(1), (2), (15) and (16) shall apply with effect from 1 February 2004.

4. Article 1(3) to (9), (17) and (18) shall apply with effect from 1 January 2006. However, Member States may implement them before that date. In such cases, Member States shall notify the Commission of the date on which they implement the provisions of this Regulation. The Commission shall publish that information.

The Commission may decide, on the basis of the evaluation provided for in Article 2 and in accordance with the committee procedure, whether and subject to what conditions a deferral of the date specified in the first subparagraph is necessary. The Commission shall publish that information.

For the Commission

Frederik BOLKESTEIN

Member of the Commission

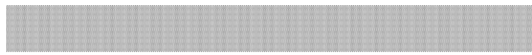




ANNEX I

ANNEX I

MODEL OF BINDING TARIFF INFORMATION (BTI) NOTIFICATION FORM











EUROPEAN COMMUNITY - BINDING TARIFF INFORMATION


BTI

COPY FOR HOLDER	1	1 Competent customs authority <input type="checkbox"/>	2 BTI reference 
	3 Holder (Name and address)	confidential	4 Date of start of validity 
	Important notice Without prejudice to the provisions of Article 12 (4) and (5) of Council Regulation (EEC) No 2913/92 this BTI remains valid for 6 years as from the date of start of validity. The information supplied will be stored on a database of the Commission of the European Communities for the purpose of the application of Commission Regulation (EEC) No 2454/93 and the data of the BTI, including any photograph(s), sketch(es), 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 Date and reference of the application 
			6 Classification of the goods in the customs nomenclature  
7 Description of the goods			
8 Commercial denomination and additional information			confidential
9 Justification of the classification of the goods			
10 This BTI has been issued on the basis of the following material provided by the applicant:			
Description <input type="checkbox"/> Brochures <input type="checkbox"/> Photos <input type="checkbox"/> Samples <input type="checkbox"/> Other <input type="checkbox"/>			
Place		Signature	
Date		Stamp	



EUROPEAN COMMUNITY - BINDING TARIFF INFORMATION

BTI

COPY FOR COMMISSION	2	1 Competent customs authority <input type="checkbox"/>	2 BTI reference 
	3 Holder (Name and address)	confidential	4 Date of start of validity 
	Important notice Without prejudice to the provisions of Article 12 (4) and (5) of Council Regulation (EEC) No 2913/92 this BTI remains valid for 6 years as from the date of start of validity. The information supplied will be stored on a database of the Commission of the European Communities for the purpose of the application of Commission Regulation (EEC) No 2454/93 and the data of the BTI, including any photograph(s), sketch(es), 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 Date and reference of the application 	
	6 Classification of the goods in the customs nomenclature  		
7 Description of the goods			
8 Commercial denomination and additional information		confidential	
9 Justification of the classification of the goods			
10 This BTI has been issued on the basis of the following material provided by the applicant:			
Description		Brochures	
		Photos	
		Samples	
		Other	
Place	Signature		
Date	Stamp		

5 COPY FOR MEMBER STATE 5	11 Competent customs authority to be contacted for additional information (name, full address, telephone, telefax) <input type="checkbox"/>	12 BTI reference 
		13 Language DA DE EL EN ES FI FR IT NL PT SE

14 Key words:

ANNEX II

ANNEX 1 B

MODEL OF BINDING TARIFF INFORMATION (BTI) APPLICATION FORM

<p>1. Applicant (full name and address)</p> <p><input type="checkbox"/></p> <p>Telephone Number :</p> <p>Fax Number :</p> <p>Customs ID :</p>	<p>For Official use</p> <p>Registration Number :</p> <p>Place of Receipt :</p> <p>Date of Receipt : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/></p> <p>BTI Application Language :</p> <p>Images to be scanned : Yes <input type="checkbox"/> # ... No <input type="checkbox"/></p> <p>Date of Issue : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/></p> <p>Issuing Officer :</p> <p>All Samples returned : <input type="checkbox"/></p>
<p>2. Holder (full name and address) (Confidential)</p> <p>Telephone Number :</p> <p>Fax Number :</p> <p>Customs ID :</p>	<p>Important note</p> <p>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.</p>
<p>3. Agent or Representative (full name and address)</p> <p>Telephone Number :</p> <p>Fax Number :</p> <p>Customs ID :</p>	<p>4. Reissue of a BTI</p> <p>If you are applying for the reissue of a BTI, please complete this box.</p> <p>BTI Reference Number :</p> <p>Valid from : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/></p> <p>Nomenclature Code :</p>
<p>5. Customs Nomenclature</p> <p>Please indicate in which nomenclature the goods are to be classified :</p> <p><input type="checkbox"/> Harmonized System (HS)</p> <p><input type="checkbox"/> Combined Nomenclature (CN)</p> <p><input type="checkbox"/> TARIC</p> <p><input type="checkbox"/> Refund nomenclature</p> <p><input type="checkbox"/> Other (Specify) :</p>	<p>6. Type of Transaction</p> <p>Does this application relate to an import or export actually envisaged ?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>8. Description of the Goods.</p> <p>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 <i>(Please use a separate sheet, if more space is required).</i></p>	<p>7. Classification Envisaged</p> <p>Please indicate where, in your view, the goods are classified.</p> <p>Nomenclature Code :</p>

9. Commercial denomination and additional information*

(Confidential)

Please indicate which of the information, provided in accordance with box 10 of this application or obtained (or obtainable) by the administration is to be treated as 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 BTIs 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 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. BTIs issued to other Holders*

Please indicate if you are aware of BTIs 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 III

ANNEX 31 ⁽¹⁾

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 Article 215.

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1

2 Consignor/Exporter No

8 Consignee No

14 Declarant/Representative No

18 Identity and nationality of means of transport at departure

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

25 Mode of transport at the border

26 Inland mode of transport

27 Place of loading

29 Office of exit

30 Location of goods

1 DECLARATION

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

9 Person responsible for financial settlement No

10 Country first destin.

11 Trading country

13 C.A.P.

15 Country of dispatch/export

16 Country of origin

17 Country of destination

15 C. disp./exp. Code

17 Country destin. Code

20 Delivery terms

22 Currency and total amount invoiced

23 Exchange rate

24 Nature of transaction

28 Financial and banking data

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

35 Gross mass (kg)

37 PROCEDURE

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

48 Deferred payment

49 Identification of warehouse

B ACCOUNTING DETAILS

Type	Tax base	Rate	Amount	MP
Total:				

50 Principal No

Signature:

51 Intended offices of transit (and country)

represented by

Place and date:

C OFFICE OF DEPARTURE

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:

E CONTROL BY OFFICE OF DISPATCH/EXPORT

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2

2 Consignor/Exporter No

1 DECLARATION

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 11 Trading 13 C.A.P.
destin. country

14 Declarant/Representative No

15 Country of dispatch/export 15 C. disp./exp. Code 17 Country destin. Code
a b 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

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)
a b

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:
Signature and name of declarant/representative:

Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

3

Copy for the consignor/exporter

3

1 DECLARATION

2 Consignor/Exporter No

3 Forms

4 Loading lists

5 Items

7 Reference number

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

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

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

A.I. Code

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

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 COMMUNITY

A OFFICE OF DISPATCH/EXPORT

4

2 Consignor/Exporter No

1 DECLARATION

3 Forms	4 Loading lists
5 Items	6 Total packages

Copy for the office of destination

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 Transshipments

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:
 represented by
 Place and date:

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

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:

EUROPEAN COMMUNITY

1 DECLARATION

5 2 Consignor/Exporter No

8 Consignee 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

5

3 Forms 4 Loading lists

5 Items 6 Total packages

RETURN TO:

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

A.I. Code

55 Transshipments

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: Stamp: Signature:

New seals: Number: identity: Stamp: Signature:

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:

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.

Date: Signature:

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

6

2 Consignor/Exporter No

1 DECLARATION

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 con- signed 11 Trad./Prod. country 12 Value details 13 C.A.P.

14 Declarant/Representative No

15 Country of dispatch/export 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

A.1. Code 45 Adjustment 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

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 COMMUNITY

A OFFICE OF DESTINATION

7

2 Consignor/Exporter No

1 DECLARATION

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 con- signed 11 Trad./Prod. country 12 Value details 13 C.A.P.

14 Declarant/Representative No

15 Country of dispatch/export 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 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.1. 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 COMMUNITY

A OFFICE OF DESTINATION

8 Copy for the consignee	2 Consignor/Exporter No		1 DECLARATION		3 Forms		4 Loading lists							
	8 Consignee No		9 Person responsible for financial settlement No		5 Items		6 Total packages		7 Reference number					
	14 Declarant/Representative No		10 Country last consigned		11 Trad./Prod. country		12 Value details		13 C.A.P.					
	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		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	45 Adjustment		46 Statistical value		47 Calculation of taxes		

Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total:						

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)	
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J CONTROL BY OFFICE OF DESTINATION		54 Place and date:		Signature and name of declarant/representative:	
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ANNEX 32 ⁽¹⁾

**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 Article 215.

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 6

2 Consignor/Exporter No

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

1 6

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

Stamp:

54 Place and date:

Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

Signature and name of declarant/representative:

EJ CONTROL BY OFFICE OF DISPATCH/EXPORT/DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2	7	2 Consignor/Exporter No		1 DECLARATION			
		8 Consignee No		3 Forms	4 Loading lists		
Statistical copy - Country of dispatch/export		Statistical copy - Country of destination		5 Items		6 Total packages	7 Reference number
				9 Person responsible for financial settlement No		10 C. first dest./last consig. country	
Statistical copy - Country of destination		14 Declarant/Representative No		15 Country of dispatch/export		16 Country of origin	
		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
Statistical copy - Country of destination		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
44 Additional information/ Documents produced/ Certificates and authorizations	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	
44 Additional information/ Documents produced/ Certificates and authorizations		48 Statistical value			

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
						B ACCOUNTING DETAILS	
Total:							

51 Intended offices of transit (and country)	50 Principal No		Signature:		C OFFICE OF DEPARTURE		
	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		Stamp:	54 Place and date:				
Result:		Signature and name of declarant/representative:					
Seals affixed: Number:							
identity:							
Time limit (date):							
Signature:							

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

3 8
 Copy for the consignor/exporter
 Copy for the consignee
3 8

2 Consignor/Exporter No

8 Consignee No

14 Declarant/Representative No

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

1 DECLARATION

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

9 Person responsible for financial settlement No

10 C. first dest./last consig.

11 Trad./Prod. country

12 Value details

13 C. A.P.

15 C. disp./exp. Code

17 Country destin. Code

16 Country of origin

17 Country 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

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

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total				

48 Deferred payment

49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal

51 Intended offices of transit (and country)

52 Guarantee not valid for

No

Signature:

represented by

Place and date:

C OFFICE OF DEPARTURE

Code

53 Office of destination (and country)

D/U 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 COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the office of destination Copy for return - Community transit	4 5	2 Consignor/Exporter No	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	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					

Copy for the office of destination Copy for return - Community transit	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

Copy for the office of destination Copy for return - Community transit	44 Additional information/ Documents produced/ Certificates and authorizations	A.I. Code

Copy for the office of destination Copy for return - Community transit	55 Transshipments	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.

Copy for the office of destination Copy for return - Community transit	F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: identity:	New seals: Number: identity:
		Signature: Stamp:	Signature: Stamp:

Copy for the office of destination Copy for return - Community transit	50 Principal No	Signature:	C OFFICE OF DEPARTURE
	51 Intended offices of transit (and country)	represented by Place and date:	

Copy for the office of destination Copy for return - Community transit	52 Guarantee not valid for	Code	53 Office of destination (and country)

Copy for the office of destination Copy for return - Community transit	D CONTROL BY OFFICE OF DEPARTURE	Stamp:	54 Place and date:
	Result:		Signature and name of declarant/representative:
	Seals affixed: Number:		
	identity:		
	Time limit (date): Signature:		

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

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:

ANNEX 33 ⁽¹⁾

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 Article 215.

EUROPEAN COMMUNITY

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 35 Gross mass (kg)

a| b| 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

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)

a| b| 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

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)

a| b| 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	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
								<div style="border: 1px solid black; padding: 5px; display: inline-block;">1</div> <p>Copy for the country of dispatch/export</p>
Total third item.							G.T.:	

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

2 Consignor/Exporter No

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 35 Gross mass (kg)

a| b| 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

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)

a| b| 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

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)

a| b| 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	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
Total third item.					G.T.:			

2

Statistical copy - Country of dispatch/export

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

2 Consignor/Exporter No



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 35 Gross mass (kg)

a| b| 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

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)

a| b| 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

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)

a| b| 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	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
Total third item.					G.T.:			

3

Copy for the consignor/exporter

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

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 authorizations

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 authorizations

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 authorizations

A.I. Code

4

Copy for the office of destination

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

2 Consignor/Exporter No



1 DECLARATION

C

BIS

3 Forms

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 authorizations

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 authorizations

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 authorizations

A.I. Code

5

Copy for return - Community transit

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

1 DECLARATION

8 Consignee No



C

BIS

3 Forms

6

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

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

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	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
Total third item.					G.T.:			

6

Copy for the country of destination

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

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 35 Gross mass (kg) 36 Preference

a| b| 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 authorizations

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

a| b| 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 authorizations

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

a| b| 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 authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
Total third item.				G.T.				<div style="border: 2px solid black; padding: 5px; display: inline-block;">7</div> <p>Statistical copy - Country of destination</p>

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

1 DECLARATION

8 Consignee No

C

BIS

3 Forms

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
 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.
 A.I. Code
 45 Adjustment
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31 Packages and description of goods

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 40 Summary declaration/Previous document
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 42 Item price
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 A.I. Code
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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.
 A.I. Code
 45 Adjustment
 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item.					Total second item.				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY	
Total third item.				G.T.:				8	Copy for the consignee

C OFFICE OF DEPARTURE

ANNEX 34 ⁽¹⁾

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 Article 215.

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION

2 Consignor/Exporter 8 Consignee No

C BIS

3 Forms **1 6**

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
				a b	37 P R O C E D U R E	38 Net mass (kg)
44 Additional information/ Documents produced/ Certificates and authorizations	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 authorizations			44 Additional information/ Documents produced/ Certificates and authorizations		
	44 Additional information/ Documents produced/ Certificates and authorizations			44 Additional information/ Documents produced/ Certificates and authorizations		

47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
Total first item.							Total second item.					

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY	
Total third item.								1	Copy for the country of dispatch/export
G.T.:								6	Copy for the country of destination

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION

2 Consignor/Exporter 8 Consignee No

C BIS

3 Forms **2 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	35 Gross mass (kg)	36 Preference	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			
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	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			
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	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			

47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
Total first item.							Total second item.					

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY	
								2	Statistical copy - Country of dispatch/export
								7	Statistical copy - Country of destination
Total third item.								G.T.:	

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/Exporter 8 Consignee No

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	35 Gross mass (kg)	36 Preference	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			
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	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			
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	
44 Additional information/ Documents produced/ Certificates and authorizations			a b	37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document			

47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
Total first item.							Total second item.					

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY	
								3	Copy for the consignor/exporter
								8	Copy for the consignee
Total third item.								G.T.:	

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

2 Consignor/Exporter No



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 authorizations

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 authorizations

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 authorizations

A.I. Code

4 Copy for the office of destination

5 Copy for return - Community transit

C OFFICE OF DEPARTURE

ANNEX IV

ANNEX 37

SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES ⁽¹⁾

TITLE I

GENERAL REMARKS

A. GENERAL DESCRIPTION

The forms and continuation forms are to be used:

- (a) where Community 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 Community, in trade between the Community 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 Community rules specifically provide for their use.

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 Community 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 Community 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 Community transit operation or as the document providing evidence of Community status of the goods,
- copy 5 is the return copy for the Community 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 Community 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,
- Community transit: copies 1, 4 and 5,
- customs procedures at import: copies 6, 7 and 8.

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

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 principal 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.

⁽¹⁾ The term 'EFTA' in this Annex refers not only to the EFTA countries but to the other non-Community contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

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.

When, pursuant to Article 205(3) of this Regulation, declarations for placing goods under a customs procedure, for re-export, or documents certifying the Community status of goods not being moved under the internal Community 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 Community transit procedure), except:

- the colour used for printing,
- the use of italic characters,
- the printing of a background for the Community 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	K
1(1)	A	A	A	A	A			A	A	A	A
1(2)	A	A	A	A	A			A	A	A	A
1(3)						A	A				
2	B [1]	A	B	B	B	B	A	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]	A [2][3]
4	B		B		B	A [4]	A	B	B		
5	A	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	C
8	B	B	B	B	B	A [6]		B	B	B	B
8 (No)	B	B	B	B	B	B		A	A	A	A
12								B	B		
14	B	B	B	B	B		B	B	B	B	B
14 (No)	A	A	A	A	A		A	A	A	A	A
15						A [2]					
15a	B	B	B	B	B	A [5]		A	A	B	B

Box Nos	A	B	C	D	E	F	G	H	I	J	K
17						A [2]					
17a	A	A	A	B	A	A [5]		B	B	B	B
17b								B	B	B	B
18 (Identity)	B [1][7]		B [7]		B [7]	A [7]		B [7]	B [7]		
18 (Nationality)						A [8]					
19	A [9]	A [9]	A [9]	A [9]	A [9]	B [4]		A [9]	A [9]	A [9]	A [9]
20	B [10]		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		B
22 (Amount)	B		B		B			C	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	B
26	A [12]	B [12]	A [12]	B [12]	A [12]	B [12]		A [13]	A [13]	B [13]	B [13]
27						B					
29	B	B	B	B	B			B	B	B	B
30	B	B [1]	B	B	B	B [14]		B	B	B	B
31	A	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]	A [3]
33(1)	A	A	A	A [15]	A	A[16]	A[17]	A	A	B	A
33(2)								A	A	B	A
33(3)	A	A						A	A	B	A
33(4)	A	A						A	A	B	A
33(5)	B	B	B	B	B			B	B	B	B
34a	C [1]	A	C	C	C			A	A	A	A
34b	B		B		B						
35	B	A	B	A	B	A	A	B	B	A	A
36								A	A [17]		
37(1)	A	A	A	A	A			A	A	A	A
37(2)	A	A	A	A	A			A	A	A	A

Box Nos	A	B	C	D	E	F	G	H	I	J	K
38	A	A	A	A	A	A [17]	A[17]	A [18]	A	A	A
39								B [19]	B		
40	A	A	A	A	A	A	A	A	A	A	A
41	A	A	A	A	A			A	A	A	A
42								A	A		A
43								B	B		B
44	A	A	A	A	A	A [4]	A	A	A	A	A
45								B	B		B
46	A	B	A	B	A			A	A	B	B
47 (Type)	BC [20]		BC [20]		BC [20]			A [18][21][22]	A [18][21][22]		A [18][21][22]
47 (Tax base)	B	B	B		B			A [18][21][22]	A [18][21][22]	B	A [18][21][22]
47 (Rate)	BC [20]		BC [20]		BC [20]			BC [18][20][22]	BC [20]		
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	A
50	C		C		C	A					
51						A [4]					
52						A					
53						A					
54	A	A	A	A	A		A	A	A	A	A
55						A					
56						A					

Legend

<i>Column headings</i>	<i>Codes used for box 37, 1st subdivision</i>
A: Export/Dispatch	10, 11, 23
B: Customs warehousing of prefinanced goods for export	76, 77
C: Re-export after a customs procedure with economic impact other than the customs warehousing procedure (inward processing, temporary importation, processing under customs control)	31
D: Re-export after customs warehousing	31
E: Outward processing	21, 22
F: Transit	
G: Community status of goods	
H: Release for free circulation	01, 02, 07, 40 41, 42, 43, 45, 48, 49, 61, 63, 68
I: Placing under a customs procedure with economic impact other than the outward processing and customs warehousing procedures (inward processing (suspension system), temporary importation, processing under customs control)	51, 53, 54, 91, 92
J: Placing in type A, B, C, E and F customs warehouses ⁽¹⁾	71, 78
K: Placing in a type D customs warehouse ⁽²⁾ ⁽³⁾	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 Annex 37a.
- [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 Community nor in an EFTA 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 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 Community.
- [13] This box must not be completed where the import formalities are carried out at the point of entry into the Community.
- [14] This box may be used in the NCTS in the manner provided for in Annex 37a.
- [15] Mandatory in the case of re-exportation following a type D warehouse procedure.
- [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 a transit declaration covers goods on the list in Annex 44c, or
 - where Community legislation so provides.
- [17] For completion only where Community 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.

⁽¹⁾ Column J also covers the entry of goods into free zones subject to type II controls.

⁽²⁾ This column is also relevant for the cases referred to in Article 525(3).

⁽³⁾ Column K also covers the entry of goods into free zones subject to type II controls.

- [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 178(1), 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.
-

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 Community 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 Article 205, 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 principal or, where applicable, his authorised representative commits him in respect of all particulars relating to the Community transit operation pursuant to the provisions on Community transit laid down in the Code and in this Regulation and as listed in section B above.

As regards Community 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, THE CUSTOMS WAREHOUSING OF PREFINANCED GOODS FOR EXPORT, RE-EXPORTATION, OUTWARD PROCESSING, COMMUNITY TRANSIT AND/OR PROVING THE COMMUNITY STATUS OF GOODS

Box 1: Declaration

In the first subdivision, enter the relevant Community code from Annex 38.

In the second subdivision, enter the type of declaration using the relevant Community code from Annex 38.

In the third subdivision, enter the relevant Community code from Annex 38.

Box 2: Consignor/Exporter

Enter the identification number assigned by the competent authorities to the person concerned for fiscal, statistical or other purposes. The structure of this number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one for the declaration concerned.

For the purposes of this Annex, the definition of 'exporter' is that given in Community customs legislation. In this context, 'consignor' refers to an operator that acts as an exporter in the cases referred to in Article 206, third paragraph.

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⁾.

⁽¹⁾ Recommendation of the Customs Co-operation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

Box 8: Consignee

Enter the full name and address of the person(s) to whom the goods are to be delivered. Where prefinanced goods for export are entered into a customs warehouse, the consignee is the person responsible for the pre-financing or the person responsible for the warehouse where the goods are stocked.

The structure of any identification number must comply with the criteria laid down in Annex 38.

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 identification number assigned to the person concerned by the competent authorities for tax, statistical or other purposes. The structure of that number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one 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 Community code from Annex 38.

Box 15: Country of dispatch/export

For the purposes of export formalities, the 'Member State of actual export' is the Member State from which the goods were initially dispatched for the purpose of export, if the exporter is not established in the Member State of export. If no other Member State is involved, the Member State of export will be the same as the Member State of actual export.

Enter in box 15a the relevant Community code from Annex 38 for the Member State of export/dispatch of the goods. In case of transit, enter in box 15 the Member State from where the goods are dispatched.

Box 17: Country of destination

Using the relevant Community code from Annex 38, 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 Community code from Annex 38. 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

Box 19: Container (Ctr)

Using the relevant Community code from Annex 38, enter the presumed situation when crossing the external Community frontier, based on the information available at the time of completion of the export formalities.

Box 20: Delivery terms

Using the relevant Community codes and headings from Annex 38, 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 Community code from Annex 38, enter the nationality of the active means of transport crossing the Community'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 Annex 38, 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 Community codes and headings from Annex 38, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Community code from Annex 38, 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 Community.

Box 26: Inland mode of transport

Using the relevant Community code from Annex 38, 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 Community frontier.

Box 29: Office of exit

Using the relevant Community code from Annex 38, enter the customs office by which it is intended that the goods should leave the customs territory of the Community.

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 Community code from Annex 38, 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 Annex 38.

Box 34: Country-of-origin code

Operators completing box 34a should use the relevant Community code from Annex 38 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 Community code from Annex 38, 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 Community codes from Annex 38, 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 Community 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 Community codes from Annex 38, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5.

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 Community provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Community codes from Annex 38, 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 Community code from Annex 38, enter the reference particulars of the warehouse.

Box 50: Principal

Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. Where appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the principal.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the hand-written signature of the person concerned must be given on the copy which is to remain at the office of departure. Where the principal 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 EFTA country to be crossed and the office of entry by which the goods re-enter the customs territory of the Community after having crossed the territory of an EFTA country, or, where the shipment is to cross a territory other than that of the Community or of an EFTA country, the office of exit by which the transport leaves the Community and the office of entry by which it re-enters the Community.

Using the relevant Community code from Annex 38, enter the customs offices concerned.

Box 52: Guarantee

Using the relevant Community codes from Annex 38, 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 all the EFTA countries, add after not valid for the codes from Annex 38 for the EFTA country or countries concerned.

Box 53: Office of destination (and country)

Using the relevant Community code from Annex 38, enter the office where the goods are to be presented in order to complete the Community 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 hand-written 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:

— Transshipment: 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 Community 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, INWARD PROCESSING, TEMPORARY IMPORTATION, PROCESSING UNDER CUSTOMS CONTROL, CUSTOMS WAREHOUSING AND THE ENTRY OF GOODS TO FREE ZONES SUBJECT TO TYPE II CONTROLS**Box 1: Declaration**

In the first subdivision, enter the relevant Community code from Annex 38.

In the second subdivision, enter the type of declaration using the relevant Community code from Annex 38.

Box 2: Consignor/Exporter

Enter the full name and address of the last seller of the goods prior to their importation into the Community.

Where an identification number is required, the Member States may waive provision of the full name and address of the person concerned.

The structure of any identification number must comply with the criteria laid down in Annex 38.

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 identification number assigned by the competent authorities to the person concerned for fiscal, statistical or other purposes. The structure of this number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one 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 (type C, D or E), 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 identification number assigned to the person concerned by the competent authorities for tax, statistical or other purposes. The structure of that number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one 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 Community code from Annex 38.

Box 15: Country of dispatch/export

If no stoppage or judicial action unrelated to transport has taken place in an intermediate country, enter in box 15a the relevant Community code from Annex 38 for the country from which the goods were initially dispatched to the Member State of import. If such stoppages or actions have taken place, the last intermediate country is to be considered the country of dispatch/export.

Box 17: Country of destination

Enter in box 17a the Community code from Annex 38 for the Member State of final destination of the goods, as known at the time of importation.

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:

⁽¹⁾ Recommendation of the Customs Co-operation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

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 Community code from Annex 38, enter the situation when crossing the external Community frontier.

Box 20: Delivery terms

Using the relevant Community codes and headings from Annex 38, 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 Community code from Annex 38, enter the nationality of the active means of transport crossing the Community's 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 Annex 38, 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 Community codes and headings from Annex 38, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Community code from Annex 38, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Community.

Box 26: Inland mode of transport

Using the relevant Community code from Annex 38, enter the mode of transport upon arrival.

Box 29: Office of entry

Using the relevant Community code from Annex 38, enter the customs office by which the goods entered the customs territory of the Community.

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-Community goods placed under the customs warehousing procedure in a type A, B, C, E or F warehouse, 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 Community code from Annex 38, 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 Annex 38. 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 Community code from Annex 38 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 K of the table in 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 Community in which the provisions of Directive 77/388/EEC 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 Community code from Annex 38.

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 Community code from Annex 38, 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 Community codes from Annex 38, 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 Community code from Annex 38, enter the valuation method used.

Box 44: Additional information/Documents produced/Certificates and authorisations

Using the relevant Community codes from Annex 38, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5.

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).

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 Community provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Community codes from Annex 38, 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 Community code from Annex 38, 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 hand-written 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 Community transit only, in which case, depending on the Community 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 Community status of 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.
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ANNEX 38

CODES TO BE USED IN THE FORMS ⁽¹⁾ ⁽²⁾

TITLE I

GENERAL REMARKS

This Annex 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 Annex apply unless Annexes 37a or 37c 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 Community other than the EFTA countries

For placing goods under a customs procedure referred to in columns A and E of the table in Annex 37, Title I, B)

To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Annex 37, Title I, B)

For dispatch of non-Community goods in the context of trade between Member States

IM: For trade with countries and territories situated outside of the customs territory of the Community other than the EFTA

For placing goods under a customs procedure referred to in columns H to K of the table in Annex 37, Title I, B)

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

EU: In the context of trade with EFTA countries

For placing goods under a customs procedure referred to in columns A, E and H to K of the table in Annex 37, Title I, B)

To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Annex 37, Title I, B)

⁽¹⁾ The use, in this Annex, of the words export, re-export, importation and re-importation equally cover dispatch, re-dispatch, introduction and re-introduction.

⁽²⁾ The term 'EFTA' in this Annex refers not only to the EFTA countries but to the other non-Community contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

CO: In respect of Community goods subject to specific measures during the transitional period following the accession of new Member States

Placing of pre-financed goods in a customs warehouse or free zone

In respect of Community goods in the context of trade between parts of the customs territory of the Community to which the provisions of Directive 77/388/EEC 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 62 of the Code)
- B for an incomplete declaration (simplified procedure under Article 76(1)(a) of the Code)
- C for a simplified declaration (simplified procedure under Article 76(1)(b) 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 For lodging an incomplete declaration (such as referred to under code B) before the declarant is in a position to present the goods.
- F For lodging a simplified declaration (such as referred to under code C) before the declarant is in a position to present the goods.
- X for a supplementary declaration under a simplified procedure covered by B
- Y for a supplementary declaration under a simplified procedure covered by C
- Z for a supplementary declaration under a simplified procedure under Article 76(1)(c) of the Code (entry of the goods in the records)

Codes D, E and F can only be used in the framework of the procedure provided for in Article 201(2) where customs authorities authorise the lodging of a declaration 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 Community transit procedure
- T2: Goods required to move under the internal Community transit procedure in accordance with Article 163 or 165 of the Code, unless Article 340c(2) applies
- T2F: Goods required to move under the internal Community transit procedure, in accordance with Article 340c(1)
- T2SM: Goods placed under the internal Community transit procedure, in application of Article 2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992.
- T: Mixed consignments covered by Article 351, in which case the space following the 'T' must be scored through
- T2L: Form establishing the Community status of goods
- T2LF: Form establishing the Community status of goods consigned to, or from, a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply
- T2LSM: Form establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992.

Box 2: Consignor/Exporter

Where identification numbers are used, the code takes the following form:

On import: Country code (a2); code UN/EDIFACT 3055 (an..3); exporter's identification code (an..13)

On export: Country code (a2); exporter's identification code (an..16)

Country code: The Community's alphabetical codes for countries and territories are based on the current ISO alpha 2 (a2) in so far as they are compatible with the requirements of Community law. The legal basis for these codes is Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries (OJ L 118, 25.5.1995). The Commission regularly publishes regulations updating the list of country codes.

UN/EDIFACT 3055: With regard to the coding of the operators in the third countries mentioned in boxes 2 and 8, Member States use a list issued and updated by an agency or another institution which defines the interested parties' codes. The selected agency will be identified in the list of the agencies published by the UN under the heading UN/EDIFACT 3055 (Electronic Data Interchange for Administration, Commerce and Transport) which contains a list of the agencies responsible for the development of such lists of economic operators.

Example: 'JP1511234567890' for a Japanese exporter (country code: JP) whose identification number with Japanese customs (agency code 151 in the list of codes for UN/EDIFACT data element 3055) is 1234567890.

Box 8: Consignee

Where identification numbers are used, the code takes the following form:

On import: Country code (a2); consignee's identification code (an..16)

On export: Country code (a2); code UN/EDIFACT 3055 (an..3); importer's identification code (an..13).

Use the country codes entered in box 2.

Example: 'JP1511234567890' for a Japanese importer (country code: JP) whose identification number with Japanese customs (agency code 151 in the list of codes for UN/EDIFACT data element 3055) is 1234567890.

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 indent of Article 5(2) of the Code)
3. Representative (indirect representation within the meaning of the second indent of Article 5(2) 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 identification numbers are used, the code takes the following form: Country code (a2); identification code of the declarant/representative (an..16).

Use the country codes entered in box 2.

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.

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
Incoterm code	Incoterms — ICC/ECE	Place to be specified
EXW	Ex works	Named place
FCA	Free carrier	Named place
FAS	Free alongside ship	Named port of shipment
FOB	Free on board	Named port of shipment
CFR	Cost and freight	Named port of destination
CIF	Cost, insurance and freight	Named port of destination
CPT	Carriage paid to	Named place of destination
CIP	Carriage and insurance paid to	Named place of destination
DAF	Delivered at frontier	Named place
DES	Delivered ex-ship	Named port of destination
DEQ	Delivered ex-quay	Named port of destination
DDU	Delivered duty unpaid	Named place of destination
DDP	Delivered duty paid	Named place 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 Community).

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 transaction

The codes applicable are given below.

The Member States which require this item of information must use the single digit codes listed in column A (excluding, where appropriate, code 9), 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 to be entered in the right-hand side of the box.

Column A	Column B
1. Transactions involving actual or intended transfer of ownership against payment or other consideration (other than the transactions listed under 2, 7 and 8 ⁽¹⁾ ⁽²⁾ ⁽³⁾)	1. Final purchase/sale ⁽²⁾ 2. Goods dispatched for viewing, trial samples, goods dispatched with right of return and transactions involving commission 3. Transactions involving payment in kind 4. Sale to foreign travellers for their personal use 5. Financial leasing ⁽³⁾
2. Return of goods already recorded under code 1 ⁽⁴⁾ ; replacement of goods free of charge ⁽⁴⁾	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under terms of guarantee) for goods not returned
3. Transactions (not temporary in nature) involving transfer of ownership but without consideration (financial or otherwise)	1. Deliveries of goods under programmes wholly or partly financed by the European Community 2. Other government-aid deliveries 3. Other aid deliveries (individuals and non-governmental organisations) 4. Other
4. Transactions with a view to processing ⁽⁵⁾ or contractor repair ⁽⁶⁾ (other than the transactions recorded under 7)	1. Processing 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
5. Transactions after processing ⁽⁵⁾ or contractor repair ⁽⁶⁾ (other than the transactions recorded under 7)	1. Processing 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing ⁽⁷⁾ and other temporary uses ⁽⁸⁾ , with the exception of processing under contract or repair (delivery and return)	1. Hire, loan, operational leasing 2. Other temporary uses
7. Transactions in connection with a joint defence programme or another intergovernmental production programme (e.g. Airbus)	

Column A	Column B
8. Delivery of building material and equipment in connection with construction or civil engineering activities constituting part of a general contract ⁽⁹⁾	
9. Other transactions	

(¹) This item covers most exports and imports, i.e. transactions in respect of which:
— ownership is transferred from resident to non-resident or vice versa,
— payment or other compensation (payment in kind) is or will be made.
It should be noted that this applies to goods sent between entities of a same enterprise or of a same group of enterprises and to goods sent from/to central distribution depots, unless no payment or other compensation is made in respect of these transactions (in which case such transactions shall be listed under code 3).

(²) Including spare parts and other replacement deliveries made against payment.

(³) Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all the value of the goods. The benefits and risks of ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner.

(⁴) Return and replacement dispatches of goods originally recorded under headings 3 to 9 of column A should be recorded under the corresponding headings.

(⁵) Processing operations (whether or not under customs supervision) should be recorded under headings 4 and 5 of column A. Own-account processing operations are not covered by these headings and should be recorded under heading 1 of column A.

(⁶) 6 Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.

(⁷) 7 Operational leasing: all lease contracts other than financial leasing (see note 3).

(⁸) This item covers goods exported/imported with the intention of subsequent reimport/re-export without any change of ownership taking place.

(⁹) The transactions recorded under heading 8 of column A involve goods which are not separately invoiced but for which a single invoice is made covering the total collective value. Where this is not the case, the transactions should be recorded under heading 1.

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

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. 1, August 1994)

PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomiser	AT
Bag	BG
Bag, multiply	MB
Bale, compressed	BL
Bale, non-compressed	BN
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR
Barrel	BA
Bars, in bundle/bunch/truss	BZ
Basket	BK
Bin	BI
Board	BD
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
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
Butt	BU
Cage	CG
Can, cylindrical	CX
Can, rectangular	CA
Canister	CI
Canvas	CZ
Carboy, non-protected	CO
Carboy, protected	CP
Carton	CT
Case	CS
Case, skeleton	SK
Cask	CK
Chest	CH
Churn	CC
Coffer	CF
Coffin	CJ
Coil	CL
Collapsible tube	TD
Cover	CV
Crate	CR
Crate, beer	CB
Crate, framed	FD

Crate, fruit	FC
Crate, milk	MC
Crate, shallow	SC
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ
Demijohn, protected	DP
Drum	DR
Envelope	EN
Filmpack	FP
Firkin	FI
Flask	FL
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Jar	JR
Jerrican, cylindrical	JY
Jerrican, rectangular	JC
Jug	JG
Jutebag	JT
Keg	KG
Log	LG
Logs, in bundle/bunch/truss	LZ
Mat	MT
Matchbox	MX
Nest	NS
Net	NT

Package	PK
Packet	PA
Pail	PL
Parcel	PC
Pipe	PI
Pipes, in bundle/bunch/truss	PZ
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plate	PG
Plates, in bundle/bunch/truss	PY
Pot	PT
Pouch	PO
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
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Slipsheet	SL
Spindle	SD
Suitcase	SU
Tank, cylindrical	TY

Tank, rectangular	TK
Tea-chest	TC
Tin	TN
Tray	PU
Trunk	TR
Truss	TS
Tub	TB
Tube	TU
Tubes, in bundle/bunch/truss	TZ
Tun	TO
Unpacked or unpackaged	NE
Vacuum-packed	VP
Vat	VA
Vial	VI
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 Community 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 Community 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 Community 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 Non-imposition of customs duties under the provisions of customs union agreements concluded by the Community
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 importation, 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 customs procedure with economic impact (inward processing, outward processing or processing under customs control).

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

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

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 IP — suspension system in another Member State.

List of procedures for coding purposes

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

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

01 Free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC 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 redispached in the context of trade between the Community 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).

Explanation: Inward processing (drawback system) in accordance with Article 114(1)(b) 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 Community goods to a third country, but also export of Community goods to parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC do not apply (OJ L 145, 13.6.1977, p. 1).

- 11 Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure.
- Explanation:* Prior export (EX-IM) in accordance with Article 115(1)(b) of the Code.
- Example:* Export of cigarettes manufactured from Community tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.
- 21 Temporary export under the outward processing procedure.
- Explanation:* Outward processing procedure under Articles 145 to 160 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-Community goods following a suspensive arrangement with economic impact.
- Example:* Goods are placed under a customs warehousing procedure and subsequently declared for 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).
- 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.
- Example:* Import of goods with exemption from VAT through a tax representative.
- 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 Community 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 154(4) of the Code.
- 49 Entry for home use of Community goods in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC 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 Community and the countries with which it has formed a customs union.

Explanation: Import with entry for home use of goods from parts of the Community to which the Sixth VAT Directive (77/388/EEC) does not apply. The use of the SAD is laid down in Article 206.

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

Goods coming from Turkey and entered for home use in Germany.

51 Inward processing procedure (suspension system).

Explanation: Inward processing (suspension system) in accordance with Article 114(1)(a) and (2)(a) of the Code.

53 Import under temporary import procedure.

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

54 Inward processing (suspension system) 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-Community 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 Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.

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

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 under the customs warehousing procedure or in a free zone with advance payment of export refunds of products or goods intended for export without further processing.

Example: Storage of goods intended for export with advance payment of export refunds. (Article 5(2) of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products (OJ L 62, 7. 3. 1980, p. 5)).

77 Placing in an export warehouse, free zone or free warehouse with advance payment of export refunds of processed products or goods intended for export after processing.

Example: Storage of processed products and goods obtained from basic products intended for export with advance payment of export refunds. (Article 4(2) of Regulation (EEC) No 565/80.

78 Entry of goods for a free zone subject to type II controls.

91 Placing of goods under processing under customs control.

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-Community trade.

Example: Goods from a third country are processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092) or further processing (9192).

B. *Second subdivision*

1. Where this box is used to specify a Community 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 import	Dxx
Agricultural products	Exx
Other	Fxx

Inward processing (IP)*(Article 114 of the Code)*

Procedure	Code
Import	
Goods entered for an IP procedure (suspension system) after prior export of compensating products obtained from milk and milk products	A01
Goods placed under an IP procedure (suspension system) and intended for military use abroad	A02
Goods placed under an IP procedure (suspension system) and intended for re-export to the continental shelf	A03
Goods placed under an IP procedure (suspension system) (VAT only)	A04
Goods placed under an IP procedure (suspension system) (VAT only) and intended for re-export to the continental shelf	A05
Goods placed under an IP procedure (drawback system) and intended for military use abroad	A06
Goods placed under an IP procedure (drawback system) and intended for re-export to the continental shelf	A07
Goods which are placed under an IP procedure (suspension system) without suspension of excise duties.	A08
Export	
Compensating products obtained from milk and milk products	A51
Compensating products placed under an IP procedure (suspension system) (VAT only)	A52
Compensating products placed under an IP procedure and intended for military use abroad	A53

Outward processing (OP)*(Article 145 of the Code)*

Procedure	Code
Import	
Compensating products returning to the Member State in which duties were paid	B01
Compensating products returning after repair under guarantee	B02
Compensating products returning after replacement under guarantee	B03
Compensating products returning after outward processing and VAT suspension in case of end-use.	B04
Compensating products returning with partial relief of customs duties when the cost of the processing operation is used for calculation (article 591)	B05
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 (EEC) No 918/83)*

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the Community	2	C01
Goods imported on the occasion of a marriage (trousseaux and household effects)	11.1	C02
Goods imported on the occasion of a marriage (presents customarily given on the occasion of a marriage)	11.2	C03
Personal property acquired by inheritance	16	C04
Household effects for furnishing a secondary residence	20	C05
School outfits, scholastic materials and other scholastic household effects	25	C06
Consignments of negligible value	27	C07
Consignments sent from one private individual to another	29	C08
Capital goods and other equipment imported on the transfer of activities from a third country into the Community	32	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	38	C10
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I	50	C11
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II	51	C12
Educational, scientific and cultural materials; scientific instruments and apparatus (spare parts, components, accessories and tools)	53	C13
Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community	59a	C14
Laboratory animals and biological or chemical substances intended for research	60	C15
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	61	C16
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	63a	C17
Reference substances for the quality control of medicinal products	63c	C18
Pharmaceutical products used at international sports events	64	C19
Goods for charitable or philanthropic organisations	65	C20
Articles in Annex III intended for the blind	70	C21
Articles in Annex IV intended for the blind imported by blind persons themselves for their own use.	71, 1st indent	C22
Articles in Annex IV intended for the blind imported by certain institutions or organisations	71, 2nd indent	C23
Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use	72; 74	C24
Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations	72; 74	C25
Goods imported for the benefit of disaster victims	79	C26
Honorary decorations or awards	86	C27
Presents received in the context of international relations	87	C28
Goods to be used by monarchs or heads of state	90	C29

	Article No	Code
Samples of goods imported for trade promotion purposes	91	C30
Printed matter and advertising material imported for trade promotion purposes	92	C31
Products used or consumed at a trade fair or similar event	95	C32
Goods imported for examination, analysis or test purposes	100	C33
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	107	C34
Tourist information literature	108	C35
Miscellaneous documents and articles	109	C36
Ancillary materials for the stowage and protection of goods during their transport	110	C37
Litter, fodder and feedingstuffs for animals during their transport	111	C38
Fuel and lubricants present in land motor vehicles	112	C39
Materials for cemeteries for, and memorials to, war victims	117	C40
Coffins, funerary urns and ornamental funerary articles	118	C41
Relief from export duties		
Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country	120	C51
Fodder and feedingstuffs accompanying animals during their exportation	126	C52

Temporary import

(The Code and this Regulation)

Procedure	Article of this Regulation	Code
Pallets	556	D01
Containers	557	D02
Means of transport	558	D03
Personal effects and goods for sports purposes imported by travellers	563	D04
Welfare material for seafarers	564	D05
Disaster relief material	565	D06
Medical, surgical and laboratory equipment	566	D07
Animals	567	D08
Goods intended for activities in keeping with the particularities of the frontier zone	567	D09
Sound, image or data carrying media	568	D10
Publicity material	568	D11
Professional equipment	569	D12
Pedagogic material and scientific equipment	570	D13
Packings, full	571	D14
Packings, empty	571	D15

Procedure	Article of this Regulation	Code
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	572	D16
Special tools and instruments	572	D17
Goods to be subjected to tests	573(a)	D18
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	573(b)	D19
Goods used to carry out tests	573(c)	D20
Samples	574	D21
Replacement means of production	575	D22
Goods to be exhibited or used at a public event	576(1)	D23
Goods for approval (two months)	576(2)	D24
Works of art, collectors' items and antiques	576(3a)	D25
Goods imported with a view to their sale by auction	576(3b)	D26
Spare parts, accessories and equipment	577	D27
Goods imported in particular situations having no economic effect	578(b)	D28
Goods imported occasionally and for a period not exceeding three months	578(a)	D29
	Article of the Code	Code
Temporary importation with partial relief from duties	142	D51

Agricultural products

Procedure	Code
Import	
Use of the unit values for the determination of the customs value for certain perishable goods (Articles 173 — 177)	E01
Standing import values (for example: Regulation (EC) No 3223/94)	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 185 of the Code)	F01
Relief from import duties for returned goods (Special circumstances provided for in Article 844, 1: agriculture goods)	F02
Relief from import duties for returned goods (Special circumstances provided for in Article 846, 2: repair or restoration)	F03
Compensatory products which return to the Community after having been previously exported or re-exported (Article 187 of the Code)	F04
Processing under customs control where the economic conditions are deemed to be fulfilled (Article 552, 1, first subparagraph)	F11
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 subject to type-II controls, are placed under a warehousing procedure without suspension of excise duties	F33
Goods which, after having been subject to processing under customs control, 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 importation, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation	F41
Release for free circulation of compensating products when their own customs duties are to be applied (Article 122(a) of the Code)	F42
Release for free circulation of goods placed under an IP procedure, or release for free circulation of compensating products without compensatory interests (Article 519, paragraph 4)	F43
Export	
Exports for military use	F51
Victualling	F61
Victualling of goods eligible for refunds	F62
Entry in victualling warehouse (Articles 40-43 Regulation (EEC) No 800/99)	F63
Exit from victualling warehouse of goods intended for victualling	F64

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 76(1)(c) 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
Road list SMGS	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
Community transit Declaration — Mixed consignments (I)	820
External Community transit Declaration (T1)	821
Internal Community transit Declaration (T2)	822
Control copy T5	823
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
Cargo manifest — simplified procedure	MNS
Internal Community transit Declaration — Article 340 c, 1)	T2F
T2M	T2M
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 Article of the Code	Method
1	29(1)	Transaction value of the imported goods
2	30(2)(a)	Transaction value of identical goods
3	30(2)(b)	Transaction value of similar goods
4	30(2)(c)	Deductive value method
5	30(2)(d)	Computed value method
6	31	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 Community law provides for the code to be used in place of the text.

Example: In a simplified export procedure, copy 3 must contain the information 'simplified export procedure'. (Article 280(3). 'Simplified exportation — 30100' should therefore be entered in box 44.

Community 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 Community 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 Annex.

Member States may provide for the use of national additional information provided that their codification presents a structure different to the codes for Community additional information.

2. Documents produced, certificates and authorisations

- (a) Documents, certificates and Community or international authorisations produced in support of the declaration must be entered in the form of a code composed of 4 alpha-numeric characters, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations and their respective codes can be found in the Taric database.
- (b) National documents, certificates and authorisations produced in support of the declaration must be entered in the form of a code 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
Customs duties on agricultural products	A10
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 letter identifying the type of warehouse in accordance with the descriptions contained in Article 525 (a1). For warehouses other than those mentioned in Article 525, the following codes should be used:
 - 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 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 (Articles 94(4) of the Code and 380(3))	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	— reference to 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 (Article 95 of the Code)	6	
For guarantee waiver for certain public bodies	8	
For individual guarantee of the type under point 3 of Annex 47a	9	— reference to the guarantee undertaking — office of guarantee

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 497 § 3	Application for authorisation on the declaration for a customs procedure with economic impact	'Simplified authorisation'	44	00100
Annex 37	Several exporters, consignees or previous documents	'Other'	2, 8 and 40	00200
Annex 37	Identity between declarant and consignor	'Consignor'	14	00300
Annex 37	Identity between declarant and exporter	'Exporter'	14	00400
Annex 37	Identity between declarant and consignee	'Consignee'	14	00500

On import: Code 1xxxx

Article	Subject	Additional information	Box	Code
2 paragraph 1 of Regulation No 1147/2002	Temporarily suspension of the autonomous duties	'Import with airworthiness certificate'	44	10100
549 Paragraph 1	Discharge of inward processing (suspension system)	IP/S goods	44	10200
549 Paragraph 2	Discharge of inward processing (suspension system) (specific commercial policy measures)	IP/S goods, Commercial policy	44	10300
550	Discharge of inward processing (drawback)	IP/D goods	44	10400
583	Temporary admission	'TA goods'	44	10500

On export: Code 3xxxx

Article	Subject	Additional information	Box	Code
280(3)	Incomplete export declaration	'Simplified exportation'	44	30100
286(4)	Local clearance procedure	'Simplified exportation' with the number of the authorisation and the name of the customs office of issue	44 of copy 3	30200

Article	Subject	Additional information	Box	Code
298	Export of agricultural goods subject to end-use	Article 298 Regulation (EEC) No 2454/93 End-use: Goods destined for exportation — agricultural refunds not applicable	44	30300
793(3)	The desire to have copy 3 returned	'RET-EXP'	44	30400

ANNEX V

In Annex 74, Point 7 is replaced by the following:

7. Milk and milk products

Recourse to the use of equivalence is permitted under the following conditions:

The weight of each component of milk dry matter, milk fat matter and milk protein of the import goods shall not exceed the weight of each of these components in the equivalent goods. However, where the economic value of the import goods is determined by only one or two of the above mentioned components, the weight may be calculated on the basis of this or these component(s). The authorisation shall specify the details, notably the reference period for which the total weight has to be calculated. The reference period shall not exceed 4 months.

The weight of the relevant component(s) of the import goods and of the equivalent goods shall be entered on the customs declarations and on any information sheet INF9 or INF5, to enable the customs authorities to control the equivalence on the basis of those elements.

Physical checks shall be carried out on at least 5 % of the declarations for entry of import goods for the arrangements and the export declaration (IM/EX) and cover the import goods as well as the equivalent goods concerned.

Physical checks shall be carried out on at least 5 % of the prior export declarations and the declarations for entry for the arrangements (EX/IM). These checks shall cover the equivalent goods that shall be checked before the processing operations start as well as the concerned import goods at the moment they are entered for the arrangements.

Physical checks imply the verification of the declaration and the documents attached thereto, and representative samples shall be taken for analysis of the ingredients by a competent laboratory.

If the Member State applies a system of risk analysis, a lower percentage of physical checks may be permitted.

Each physical check shall be the subject of a detailed report by the official who has carried out this check. These reports shall be centralised by the customs authorities designated in each Member State.'

ANNEX VI

ANNEX 75

List of compensating products subject to the import duties appropriate to them
(Article 548(1))

Description of the secondary compensating products	Processing operations from which they result
(1)	(2)
Waste, scrap, residues, offcuts and remainders	Any working or processing