EN

ANNEX 1

(Part 1/2)

to the

COMMISSION IMPLEMENTING REGULATION (EU) …/... of XXX

on […] laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

TITLE I
GENERAL PROVISIONS

FORMATS AND CODES OF THE COMMON DATA REQUIREMENTS FOR APPLICATIONS AND DECISIONS

General provisions

1. The provisions included in these notes are applicable to all Titles of this Annex.

2. The formats, codes and if applicable, the structure of the data requirements included in this Annex are applicable in relation with the data requirements for applications and decisions as provided for in Annex A of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013].

3. The formats and the codes defined in this Annex shall apply to applications and decisions made by using an electronic data processing technique as well as to paper-based applications and decisions.

4. Title I includes the formats of the data elements.

5. Whenever the information in an application or decision dealt with in Annex A of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] takes the form of codes, the code-list provided for in Title II shall be applied.

6. The size of a data element shall not prevent the applicant to provide sufficient information. Where the details necessary cannot fit within a given data element format, attachments shall be used.

7. The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

    a alphabetic

    n numeric

    an alphanumeric

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

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

Examples of field lengths and formats:

a1   1 alphabetic character, fixed length

n2   2 numeric characters, fixed length

an3   3 alphanumeric characters, fixed length

a..4   up to 4 alphabetic characters

n..5   up to 5 numeric characters

an..6 up to 6 alphanumeric characters

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

8. The abbreviations and acronyms used in the Annex shall be interpreted the following way:

Abbreviation/acronym	Meaning
D.E.	Data element
n.a.	Not applicable

9. The cardinality refers to the maximum possible number of recurrences of a given data element within the application or decision concerned.

Title I

Formats of the common data requirements for applications and decisions

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	1/1	Application/Decision code type	an..4	1x	Y	
Title I	1/2	Signature/ authentication	an..256	1x	N	
Title I	1/3	Type of application	*Code:* n1 + (if applicable) *Decision reference number:* - country code: a2 + - decision code type: an..4 + - reference number: an..29	1x	Y	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	1/4	Geographical validity –Union	*Code:* n1 + (if applicable) *Country code:* a2	Validity code: 1x Country code: 99x	Y	As for the country code, the code defined in Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories[1] shall be used.

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1   OJ L 328, 28.11.2012, p. 7-15

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	1/5	Geographical validity – Common transit countries	*Country code:* a2	99x	N	As for the country code, the ISO 3166 alpha-2 codes shall be used.
Title I	1/6	Decision reference number	*Country code:* a2 + *Decision code type:* an..4 + *Reference number:* an..29	1x	Y	The structure is defined in Title II.
Title I	1/7	Decision taking customs authority	*Coded:* an8 OR *Name:* an..70 +	1x	N	The structure of the codes is defined in Title II.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Street and number: an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35			
Title I	2/1	Other applications and decisions relating to binding information held	*Tick-box: n*1 + *Country of application:* a2 + *Place of application:* an..35 + *Date of application:* n8 (yyyymmdd) + *Decision reference number:* a2 (country code) + an..4 (decision code type) + an..29 (reference number) + *Start date of the*	*Tick-box:* 1x *Otherwise:* 99x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			decision: n8 (yyyymmdd) + *Commodity code:* an..22			
Title I	2/2	Decisions relating to binding information issued to other Holders	*Tick-box: n*1 + *Decision reference number:* a2 (country code) + an..4 (decision code type) + an..29 (reference number) + *Start date of the decision:* n8 (yyyymmdd) + *Commodity code:* an..22	*Tick-box:* 1x *Otherwise:* 99x	N	
Title I	2/3	Legal or administrative procedures pending or handed down	*Country code:* a2 + *Name of the court:*	99x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			an..70 + *Address of the court:* *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Reference to legal and/or administrative procedures:* an..512			
Title I	2/4	Attached documents	*Number of documents:* n..3 + *Document type:* an..70 + *Document identifier:* an..35	99x		

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			+ *Document date:* n8 (yyyymmdd)			
Title I	2/5	Identification number of the storage facility	an..35	999x	N	
Title I	3/1	Applicant /Holder of the authorisation or decision	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	1x	N	
Title I	3/2	Applicant /Holder of the authorisation or decision identification	an..17	1x	N	
Title I	3/3	Representative	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 +	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Postcode: an..9 + *City:* an..35			
Title I	3/4	Representative identification	an..17	1x	N	
Title I	3/5	Name and contact details of the person responsible for customs matters	*Name:* an..70 + *Telephone number:* an..50 + *Fax number:* an..50 + *E-mail address:* an..50	1x	N	
Title I	3/6	Contact person responsible for the application	*Name:* an..70 + *Telephone number:* an..50 + *Fax number:* an..50 + *E-mail address:* an..50	1x	N	
Title I	3/7	Person in charge of the	*Name:* an..70 +	99x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		applicant company or exercising control over its management	*Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *National identification number:* an..35 + *Date of birth:* n8 (yyyymmdd)			
Title I	3/8	Owner of the goods	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	99x	N	
Title I	4/1	Place	n.a.		N	Data element used only for paper-based applications and

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
						decisions.
Title I	4/2	Date	n8 (yyyymmdd)	1x	N	
Title I	4/3	Place where main accounts for customs purposes are held or accessible	*Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 OR *UN/LOCODE:* an..17	1x	N	If the UN/LOCODE is used to define the location concerned, the structure shall follow the description provided for in UN-ECE Recommendation 16 on UN/LOCODE – Code for ports and other locations.
Title I	4/4	Place where records are kept	*Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 OR *UN/LOCODE:*	99x	N	If the UN/LOCODE is used to define the location concerned, the structure shall follow the description provided for in UN-ECE Recommendation 16 on UN/LOCODE – Code for ports and other locations.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			an..17			
Title I	4/5	First place of use or processing	*Country:* a2 + *Type of location code:* a1 + *Qualifier of the identification:* a1 + Coded: *Identification of location:* an..35 + *Additional identifier:* n..3 OR Free text description: *Street and number:* an..70 + *Postcode:* an..9 + *City:* an..35	1x	N	The structure and the codes defined in Annex B for D.E. 5/23 Location of goods shall be used for the indication of the location.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	4/6	[Requested] Start date of the decision	n8 (yyyymmdd) OR *Free text:* an..512	1x	N	
Title I	4/7	Date of expiry of the decision	n8 (yyyymmdd)	1x	N	
Title I	4/8	Location of goods	*Country:* a2 + *Type of location code:* a1 + *Qualifier of the identification:* a1 + Coded: *Identification of location:* an..35 + *Additional identifier:* n..3 OR Free text description: *Name:* an..70 +	9999x	N	The structure and the codes defined in Annex B for D.E. 5/23 Location of goods shall be used for the indication of the location.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Street and number: an..70 + *Postcode:* an..9 + *City:* an..35			
Title I	4/9	Place(s) of processing or use	*Country:* a2 + *Type of location code:* a1 + *Qualifier of the identification:* a1 + Coded: *Identification of location:* an..35 + *Additional identifier:* n..3 OR Free text description: *Name:* an..70 + *Street and number:*	999x	N	The structure and the codes defined in Annex B for D.E. 5/23 Location of goods shall be used for the indication of the location.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			an..70 + *Postcode:* an..9 + *City:* an..35			
Title I	4/10	Customs office(s) of placement	an8	999x	Y	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/11	Customs office(s) of discharge	an8	999x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/12	Customs office of guarantee	an8	1x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/13	Supervising customs office	an8	1x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/14	Customs office(s) of	an8	999x	N	The structure of the codes is

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		destination				defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/15	Customs office(s) of departure	an8	999x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title I	4/16	Time-limit	n..4	1x	N	
Title I	4/17	Period for discharge	*Period:* n..2 + *Tick-box: n*1 + *Free text:* an..512	1x	N	
Title I	4/18	Bill of discharge	*Tick-box: n*1 + *Deadline:* n..2 + *Free text:* an..512	1x	N	
Title I	5/1	Commodity code	*1st subdivision (Combined Nomenclature code):* an..8 +	999x As regards decisions relating to binding information:	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			2nd subdivision (TARIC subheading): an2 + 3rd subdivision (TARIC additional code(s)): an4 + 4th subdivision (TARIC national additional code(s)): an..4	1x		
Title I	5/2	Description of goods	*Free text:* an..512 As regards the application for and the decision relating to Binding Tariff Information, the format should be an..2560	999x As regards decisions relating to binding information: 1x	N	
Title I	5/3	Goods quantity	*Measurement unit:* an..4 + *Quantity:* n..16,6	999x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	5/4	Goods value	*Currency:* a3 + *Amount:* n..16,2	999x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
Title I	5/5	Rate of yield	*Free text:* an..512	999x	N	
Title I	5/6	Equivalent goods	*Commodity code*: an8 + *Tick-box:* n1 + *Code:* n1 + *Commercial quality and technical characteristics of goods*: an..512	999x	N	The codes provided for D.E. 5/8 Identification of goods in Title II may be used.
Title I	5/7	Processed products	*Commodity code*: an8 + *Description of goods*: an..512	999x	N	
Title I	5/8	Identification of goods	*Code:* n1 + *Free text:* an..512	999x	Y	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	5/9	Excluded categories or movement of goods	an6	999x	N	
Title I	6/1	Prohibitions and restrictions	*Free text:* an..512	1x	N	
Title I	6/2	Economic conditions	n..2 + *Free text:* an..512	999x	Y	
Title I	6/3	General remarks	*Free text:* an..512	1x	N	
Title I	7/1	Type of transaction	*Tick-box:* n1 + *Type of special procedure:* a..70	99x	N	
Title I	7/2	Type of customs procedures	*Procedure code:* an2 + *Decision reference number (Country code:* a2 + d*ecision code type:* an..4 + *Reference number*: an..29)	99x	N	The codes provided for in Annex B concerning D.E. 1/10 Procedure shall be used for the indication of the type of customs procedure. Where the authorisation is intended to be used in the context of transit procedure, code '80' shall be used.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	7/3	Type of declaration	*Type of declaration:* n1 + *Decision reference number (Country code:* a2 + d*ecision code type:* an..4 + *Reference number:* an..29)	9x	Y	
Title I	7/4	Number of operations	n..7	1x	N	
Title I	7/5	Details of planned activities	*Free text:* an..512	1x	N	
Title I	8/1	Type of main accounts for customs purposes	*Free text:* an..512	1x	N	
Title I	8/2	Type of records	*Free text:* an..512	99x	N	
Title I	8/3	Access to data	*Free text:* an..512	1x	N	
Title I	8/4	Samples etc.	*Tick-box:* n1	1x	N	
Title I	8/5	Additional information	*Free text:* an..512	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title I	8/6	Guarantee	*Tick-box:* n1 + *GRN*: an..24	1x	N	
Title I	8/7	Guarantee amount	*Currency:* a3 + *Amount*: n..16,2	1x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
Title I	8/8	Transfer of rights and obligations	*Tick-box:* n1 + *Free text:* an..512	1x	N	
Title I	8/9	Keywords	*Free text:* an..70	99x	N	
Title I	8/10	Details about the storage facilities	*Free text:* an..512	999x	N	
Title I	8/11	Storage of Union goods	*Tick-box:* n1 + *Free text:* an..512	1x	N	
Title I	8/12	Consent for publication in the list of authorisation holders	*Tick-box:* n1	1x	N	
Title 1	8/13	Calculation of the amount of the import duty in accordance	*Tick-box:* n1	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		with Article 86(3) of the Code				
Title II	II/1	Reissue of a BTI decision	*Tick-box*: n1 + *BTI Decision reference number:* a2 (country code) + an..4 (decision code type) + an..29 (reference number) + *BTI Decision validity:* n8 (yyyymmdd) + *Commodity code:* an..22	1x	N	
Title II	II/2	Customs nomenclature	*Tick-box:* n1 + an..70	1x	N	
Title II	II/3	Commercial denomination and additional information	*Free text:* an..2560	1x	N	
Title II	II/4	Justification of the	*Free text:* an..2560	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		classification of the goods				
Title II	II/5	Material provided by the applicant on the basis of which the BTI decision has been issued	*Tick-box:* n1	99x	N	
Title II	II/6	Images	*Tick-box:* n1	1x	N	
Title II	II/7	Date of application	n8 (yyyymmdd)	1x	N	
Title II	II/8	End date of extended use	n8 (yyyymmdd)	1x	N	
Title II	II/9	Invalidation reason	n2	1x	Y	
Title II	II/10	Registration number of the application	*Country code:* a2 + *Decision code type:* an..4 + *Reference number:* an..29		N	The structure defined in Title II for D.E. 1/6 Decision reference number shall be used.
Title III	III/1	Legal basis	n.a.		N	
Title III	III/2	Composition of the goods	n.a.		N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title III	III/3	Information enabling the determination of origin	n.a.		N	
Title III	III/4	Indicate which data should be treated as confidential	n.a.		N	
Title III	III/5	Country of origin and legal framework	n.a.		N	
Title III	III/6	Justification of the assessment of the origin	n.a.		N	
Title III	III/7	Ex-works price	n.a.		N	
Title III	III/8	Materials used, country of origin, Combined Nomenclature code and value	n.a.		N	
Title III	III/9	Description of the processing required in order to obtain origin	n.a.		N	
Title III	III/10	Language	a2		N	ISO alpha 2 codes as specified in ISO — 639-1 of 2002 shall be used for the

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
						language.
Title IV	IV/1	Legal status of applicant	an.. 50	1x	N	
Title IV	IV/2	Date of establishment	n8 (yyyymmdd)	1x	N	
Title IV	IV/3	Role(s) of the applicant in the international supply chain	*an..3*	99x	Y	
Title IV	IV/4	Member States where customs related activities are carried out	*Country:* a2 + *Street and number:* an..70 + *Postcode:* an..9 + *City:* an..35 + *Type of facility:* an..70 (*free text)*	99x	N	
Title IV	IV/5	Border crossing information	an8	99x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title IV	IV/6	Simplifications and facilitations already granted, security and/or safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation bodies, or AEO-equivalent certificates issued in third countries	*Type of simplification/ facilitation* an..5 + *Certificate identification number:* an..35 + *Country code:* a2 + *Customs procedure code:* an2	99x	N	
Title IV	IV/7	Consent for the exchange of the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/ arrangements with third countries related to mutual recognition of the status of authorised economic operator	*Tick-box:* n1 + *Transliterated name:* an..70 + *Transliterated street and number:* an..70 + *Transliterated*	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		and measures related to security.	*postcode:* an..9 + *Transliterated city:* an..35			
Title IV	IV/8	Permanent Business Establishment (PBE)	*Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *VAT number:* an..17	99x	N	
Title IV	IV/9	Office(s) where customs documentation is kept and accessible	*Name* an..70 + *Street and number:* an..70 +	99x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Country: a2 + *Postcode:* an..9 + *City:* an..35			
Title IV	IV/12	Place where general logistical activities are conducted	*Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	1x	N	
Title IV	IV/11	Business activities	an..4	99x	N	The codes provided for in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
						establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains[2] shall be used.
Title V	V/1	Subject and nature of the simplification	*Free text :* an..512	1x	N	
Title VI	VI/1	Amount of duty and other charges	*Currency:* a3 + *Amount:* n..16,2	99x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
Title VI	VI/2	Average period between the placing of goods under the procedure and the discharge of the procedure	*Free text:* an…35	99x	N	

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2 OJ L 393, 30.12.2006, p. 1-39

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title VI	VI/3	Level of guarantee	*Level of guarantee code:* a2 *Free text:* an..512	99x	Y	
Title VI	VI/4	Form of the guarantee	*Guarantee form:* n..2 + *Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Free text:* an..512	1x	Y	
Title VI	VI/5	Reference amount	*Currency:* a3 + *Amount*: n..16,2	1x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Free text: an..512			used for the currency.
Title VI	VI/6	Time-limit for payment	n1	1x	Y	
Title VII	VII/1	Type of deferment of payment	n1	1x	Y	
Title VIII	VIII/1	Title for recovery	an..35	999x	N	
Title VIII	VIII/2	Customs office where the customs debt was notified	an8	1x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title VIII	VIII/3	Customs office responsible for the place where the goods are located	an8	1x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title VIII	VIII/4	Comments of the customs office responsible for the place where the goods are located	*Free text:* an..512	1x	N	
Title VIII	VIII/5	Customs procedure (request for prior completion of	*Procedure code:*	1x	N	The codes provided for in Annex B concerning D.E.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
		formalities)	an2 + *Tick-box:* n1 + *Decision reference number (Country code:* a2 + d*ecision code type:* an..4 + *Reference number*: an..29)			1/10 Procedure shall be used.
Title VIII	VIII/6	Customs value	*Currency:* a3 + *Amount:* n..16,2	1x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
Title VIII	VIII/7	Amount of import or export duty to be repaid or remitted of	*Currency:* a3 + *Amount:* n..16,2	1x	N	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
Title VIII	VIII/8	Type of import or export duty	*Union codes:* a1+n2 *National codes:* n1+an2	99x	N	The codes provided for in Annex B concerning D.E. 4/3 Calculation of taxes – tax type shall be used.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title VIII	VIII/9	Legal basis	a1	1x	Y	
Title VIII	VIII/10	Use or destination of goods	*Free text:* an..512	1x	N	
Title VIII	VIII/11	Time-limit for completion of formalities	n..3	1x	N	
Title VIII	VIII/12	Statement of the decision-taking customs authority	*Free text:* an..512	1x	N	
Title VIII	VIII/13	Description of the grounds for repayment or remission	*Free text:* an..512	1x	N	
Title VIII	VIII/14	Bank and account details	*Free text:* an..512	1x	N	
Title IX	IX/1	Movement of goods	*Legal base code:* an1 + *EORI number:* an..17 +*Country:* a2 + *Type of location code:* a1 + *Qualifier of the*	999x	Y	The structure and the codes defined in Annex B for D.E. 5/23 Location of goods shall be used for the indication of the address of the temporary storage facility.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			identification: a1 + Coded: *Identification of location:* an..35 + *Additional identifier:* n..3 OR Free text description: *Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35			
Title X	X/1	Member State(s) concerned by the regular shipping service	*Qualifier:* n1 + *Country code:* a2	99x	Y	The country codes provided for in Commission Regulation (EC) No 1106/2012 of 27 November

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
						2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories[3] shall be used.
Title X	X/2	Name of vessels	*Name of vessel* an..35 + *IMO number of vessel:* IMO + n7	99x	N	
Title X	X/3	Ports of call	an8	99x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title X	X/4	Undertaking	*Tick-box:* n1	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title XI	XI/1	Customs office(s) responsible for the registration of the proof of the customs status of Union goods	an8	999x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title XII	XII/1	Time-limit for the submission of a supplementary declaration	n..2	1x	N	
Title XII	XII/2	Subcontractor	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	1x	N	
Title XII	XII/3	Subcontractor identification	an..17	1x	N	
Title XIII	XIII/1	Companies involved in the authorisation in other Member States	*Name* an..70 + *Street and number:* an..70 +	999x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			Country: a2 + *Postcode:* an..9 + *City:* an..35			
Title XIII	XIII/2	Companies involved in the authorisation in other Member States identification	an..17	999x	N	
Title XIII	XIII/3	Customs office(s) of presentation	an8	999x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title XIII	XIII/4	Identification of the VAT, excise and statistical authorities	*Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9	999x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			+ *City:* an..35			
Title XIII	XIII/5	Method of VAT payment	a1	1x	N	The codes provided for in Annex B concerning D.E. 4/8 Calculation of taxes – Method of payment shall be used.
Title XIII	XIII/6	Tax representative	*Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	99x	N	
Title XIII	XIII/7	Tax representative identification	an..17	99x	N	The VAT number shall be used

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title XIII	XIII/8	Tax representative status code	n1	1x (per representative)	Y	
Title XIII	XIII/9	Person responsible for excise formalities	*Name* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	99x	N	
Title XIII	XIII/10	Person responsible for excise formalities identification	an..17	99x	N	
Title XIV	XIV/1	Waiver of the availability of the presentation notification	*Tick box:* n1 + *Free text:* an..512	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title XIV	XIV/2	Waiver of pre-departure declaration	*Free text:* an..512	1x	N	
Title XIV	XIV/3	Customs office responsible for the place where the goods are available for controls	an8	1x	N	The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority.
Title XIV	XIV/4	Deadline for submitting the particulars of the complete customs declaration	n..2	1x	N	
Title XV	XV/1	Identification of formalities and controls to be delegated to the economic operator	*Free text:* an..512	1x	N	
Title XVI	XVI/1	Economic activity	n1	1x	Y	
Title XVI	XVI/2	Weighing equipment	*Free text:* an..512	1x	N	
Title XVI	XVI/3	Additional guarantees	*Free text:* an..512	1x	N	
Title XVI	XVI/4	Advanced notification to customs authorities	*Free text:* an..512	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title XVII	XVII/1	Prior exportation (IP EX/IM)	*Tick-box:* n1 + *Time limit:* n..2	1x	N	
Title XVII	XVII/2	Release for free circulation by use of bill of discharge	*Tick-box:* n1	1x	N	
Title XVIII	XVIII/1	Standard exchange system	*Tick-box:* n1 + *Type of standard exchange system:* n1 + *Free text:* an..512	1x	Y	
Title XVIII	XVIII/2	Replacement products	*Commodity code*: an..8 + *Description:* an..512 + *Code* : n1	999x	Y	The codes provided for D.E. 5/8. Identification of goods in Title II may be used.
Title XVIII	XVIII/3	Prior import of replacement products	*Tick-box:* n1 + *Time limit:* n..2	1x	N	

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
Title XVIII	XVIII/4	Prior import of processed products (OP IM/EX)	*Tick-box:* n1 + *Time limit:* n..2	1x	N	
Title XIX	XIX/1	Temporary removal	*Tick-box:* n1 + *Free text:* an..512	1x	N	
Title XIX	XIX/2	Loss rate	*Free text:* an..512	1x	N	
Title XX	XX/1	Identification measures	*Free text:* an..512 *Decision reference number (Country code:* a2 + *Decision code type:* an..4 + *Reference number:* an..29)	1x	N	The structure of the authorisations for the provision of a comprehensive guarantee or guarantee waiver shall follow the structure defined in Title II. in relation with D.E. 1/6 Decision reference number .
Title XX	XX/2	Comprehensive guarantee	*Tick box:* n1 + *Decision reference number (Country code:* a2 + *Decision code type:*	1x	N	The structure of the authorisations for the provision of a comprehensive guarantee or guarantee waiver shall follow the structure defined in Title II.

Reference to the Title in Annex A-DA	D.E. order number	D.E. name	D.E. format (Type/length)	Cardinality	Code-list in Title II (Y/N)	Notes
			an..4 + *Reference number:* an..29)			in relation with D.E. 1/6 Decision reference number .
Title XXI	XXI/1	Type of seal	*Free text:* an..512	1x	N	

Title II

Codes in relation with the common data requirements for applications and decisions

1. ***Introduction***

This Title contains the codes to be used on applications and decisions.

2. ***Codes***

1/1. Application/Decision code type

The following codes shall be used:

Code	Application/Decision type	Table column heading in Annex A-DA
BTI	Application or decision relating to Binding Tariff Information	1a
BOI	Application or decision relating to Binding Origin Information	1b
AEOC	Application or authorisation for the status of Authorised Economic Operator – Customs simplifications	2
AEOS	Application or authorisation for the status of Authorised Economic Operator – Security and safety	2
AEOF	Application or authorisation for the status of Authorised Economic Operator – Customs simplifications/Security and safety	2
CVA	Application or authorisation for the simplification of the determination of amounts being part of the customs value of goods	3
CGU	Application or authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	4a
DPO	Application or authorisation for the deferment of payment	4b
REP	Application or decision for the repayment of the amounts of	4c

	import or export duty	
REM	Application or decision for the remission of the amounts of import or export duty	4c
TST	Application or authorisation for the operation of storage facilities for the temporary storage of goods	5
RSS	Application or authorisation to establish regular shipping services	6a
ACP	Application or authorisation for the status of authorised issuer to establish the proof of the customs status of Union goods	6b
SDE	Application or authorisation to use simplified declaration	7a
CCL	Application or authorisation for centralised clearance	7b
EIR	Application or authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure	7c
SAS	Application or authorisation for self-assessment	7d
AWB	Application or authorisation for the status of authorised weigher of bananas	7e
IPO	Application or authorisation for the use of inward processing procedure	8a
OPO	Application or authorisation for the use of outward processing procedure	8b
EUS	Application or authorisation for the use of end use	8c
TEA	Application or authorisation for the use of temporary admission	8d
CWP	Application or authorisation for the operation of storage facilities for the customs warehousing of goods in a private customs warehouse.	8e
CW1	Application or authorisation for the operation of storage facilities for the customs warehousing of goods in a public customs warehouse type I	8e
CW2	Application or authorisation for the operation of storage facilities for the customs warehousing of goods in a public customs warehouse type II.	8e

ACT	Application or authorisation for the status of authorised consignee for TIR procedure	9a
ACR	Application or authorisation for the status of authorised consignor for Union transit	9b
ACE	Application or authorisation for the status of authorised consignee for Union transit	9c
SSE	Application or authorisation for the use of special seals	9d
TRD	Application or authorisation to use transit declaration with a reduced dataset	9e
ETD	Authorisation for the use of an electronic transport document as customs declaration	9f

1/3. Type of application

The following codes shall be used:

1   first application

2   application for amendment of the decision

3   application for renewal of the authorisation

4   application for revocation of the decision

1/4 Geographical validity - Union

The following codes shall be used:

1   application or authorisation valid in all Member States

2   application or authorisation limited to certain Member States

3   application or authorisation limited to one Member State

1/6. Decision reference number

The decision reference number is structured as follows:

Field	Content	Format	Examples

1	Identifier of the Member State where the decision is taken (alpha 2 country code)	a2	PT
2	Decision code type	an..4	SSE
3	Unique identifier for the decision per country	an..29	1234XYZ123456 78909876543210 AB

Field 1 as explained above.

Field 2 shall be filled in with the code of the decision as defined for D.E. 1/1 Decision code type in this Title.

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

1/7. Decision taking customs authority

The structure of the codes is the following:

−	the first two characters (a2) serve to identify the country by means of the country code as defined in Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories[4],

−	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[5] location name 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 location name for the city of Brussels, 000 for the unused subdivision.

5/8. Identification of goods

Codes to be used for the identification of goods are the following:

1   serial or manufacturer's number

2   affixing of plumbs, seals, clip-marks or other distinctive marks

4   taking of samples, illustrations or technical descriptions

5   carrying out of analyses

6   information document to facilitate the temporary exportation of goods sent from one country for manufacture, processing or repair in another (only suitable for outward processing)

7   other means of identification (provide an explanation on the means of identification to be used)

8   without identification measures according to Article 250(2)(b) of the Code (only suitable for temporary admission)

6/2. Economic conditions

Codes to be used for economic conditions in the context of inward processing:

Code 1   the processing of goods not listed in Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013],

Code 2   repair,

Code 3   processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone,

Code 4   the processing of durum wheat into pasta,

Code 5   the placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 12 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009,

Code 6   the processing of goods which are listed in Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] under inward processing, in case of unavailability of goods produced in the Union sharing the same 8-digit Combined Nomenclature code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged,

Code 7   the processing of goods which are listed in Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] under inward processing, provided there are differences in price between goods produced in the Union and those intended to be imported, where comparable goods cannot be used because their price would not make the proposed commercial operation economically viable

Code 8   the processing of goods which are listed in Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] under inward processing, provided there are contractual obligations, where comparable goods do not conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights

Code 9   the processing of goods which are listed in Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] under inward processing, provided the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per calendar year for each eight-digit Combined Nomenclature code does not exceed 150 000 EUR,

Code 10   the processing of goods to ensure their compliance with technical requirements for their release for free circulation,

Code 11   the processing of goods of a non-commercial nature,

Code 12   the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions,

Code 13   the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector,

Code 14   the processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued,

Code 15   the processing into products benefitting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003,

Code 16   the processing of goods into samples,

Code 17   the processing of any electronic type of components, parts, assemblies or any other materials into information technology products,

Code 18   the processing of goods falling within Combined Nomenclature codes 2707 and 2710 into products falling within Combined Nomenclature codes 2707, 2710 and 2902,

Code 19   the reduction to waste and scrap, destruction, recovery of parts or components,

Code 20   denaturing,

Code 21   usual forms of handling referred to in Article 220 of the Code,

Code 22   the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per calendar year for each eight-digit CN code, calculated as if the goods were released for free circulation and the erga omnes import duty rate was applied does not exceed EUR 150 000 with regard to goods which are covered by Annex 71-02 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] and EUR 300 000 for other goods, except where the goods intended to be placed under the

inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation

7/3. Type of declaration

The following codes shall be used for the declaration types:

1   Standard declaration (in accordance with Article 162 of the Code)

2   Simplified declaration (in accordance with Article 166 of the Code)

3   Entry in the declarant's records (in accordance with Article 182 of the Code)

8/6. Guarantee

The following codes shall be used:

0   Guarantee not required

1   Guarantee required

II/9. Invalidation reason

Enter one of the following codes:

55   Annulled

61   Invalidated due to customs nomenclature code changes

62   Invalidated due to a Union measure

63   Invalidated due to national legal measure

64   Revocation due to incorrect classification

65   Revocation for reasons other than classification

66   Invalidated due to limited validity of nomenclature code at the time of issue

IV/3. Role(s) of the applicant in the international supply chain

The following codes shall be used:

Code	Role	Description
MF	Manufacturer of goods	Party who manufactures goods. This code should be used only if the economic operator manufacturers the goods. It does not cover cases where the economic operator is only involved in trading with the goods (e.g. exporting, importing).
IM	Importer	Party who makes, or on whose behalf a Customs clearing agent or other authorised person makes an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned.
EX	Exporter	Party who makes, or on whose behalf the export declaration is made, and who is the owner of the goods or has similar rights of disposal over them at the time when the declaration is accepted.
CB	Customs broker	Agent or representative or a professional Customs clearing agent who deals directly with Customs on behalf of the importer or exporter. The code can be used also for economic operators who acts as agents/representatives also for other purposes (e.g. carrier's agent).
CA	Carrier	Party undertaking or arranging transport of goods between named points.
FW	Freight forwarder	Party arranging forwarding of goods.
CS	Consolidator	Party consolidating various consignments, payments etc.
TR	Terminal operator	A party which handles the loading and unloading of marine vessels.
WH	Warehouse keeper	Party taking responsibility for goods entered into a warehouse. This code should be used also by economic operators who operate other type of storage facilities (e.g. temporary storage, free zone, etc.).
CF	Container operator	Party to whom the possession of specified property (e.g. container) has been conveyed for a period of time in return for rental payments.
DEP	Stevedore	A party which handles the loading and unloading of marine vessels from several terminals.
HR	Shipping line service	Identifies the shipping line service organization.
999	Others	

VI/3. Level of guarantee

The following codes shall be used for the level of the guarantee:

To cover existing customs debts and, where applicable, other charges:

AA   100% of the relevant part of the reference amount

AB   30% of the relevant part of the reference amount

To cover potential customs debts and, where applicable, other charges:

BA   100% of the relevant part of the reference amount

BB   50% of the relevant part of the reference amount

BC   30% of the relevant part of the reference amount

BD   0% of the relevant part of the reference amount

VI/4. Form of the guarantee

The following codes shall be used for the form of the guarantee:

1   Cash deposit

2   Undertaking given by a guarantor

3*   Other forms as specified in Article 83 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

> 31   the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;
>
> 32   the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or a savings bank book or entry in the national debt register;
>
> 33   the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities or the lodging of a bill of exchange the payment of which is guaranteed by such third party;
>
> 34   a cash deposit or means of payment deemed equivalent thereto other than in euro or the currency of the Member State in which the guarantee is required;
>
> 35   participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.

VI/6. Time-limit for payment

The following codes shall be used for the time limit:

1   Normal period before payment, i.e. maximum 10 days following the notification to the debtor of the customs debt in accordance with Article 108 of the Code

2   Deferred payment (Article 110 of the Code)

VII/1. Type of deferment of payment

The following codes shall be used for the deferment of payment:

1   Article 110(b) of the Code, i.e. globally in respect of each amount of import or export duty entered in the accounts in accordance with the first subparagraph of Article 105(1) during a fixed period that does not exceed 31 days

2   Article 110(c) of the Code, i.e. globally in respect of all amounts of import or export duty forming a single entry in accordance with the second subparagraph of Article 105(1)

VIII/9. Legal basis

The following codes shall be used as legal basis:

Code	Description	Legal basis
A	Overcharged amounts of import or export duty	Article 117 of the Code
B	Defective goods or goods not complying with the terms of the contract	Article 118 of the Code
C	Error by the competent authorities	Article 119 of the Code
D	Equity	Article 120 of the Code
E	Amount of import or export duty paid in relation with a customs declaration invalidated in accordance with Article 174 of the Code	Article 116(1) of the Code

IX/1. Movement of goods

The following codes shall be used for the legal basis of the movement:

For goods under temporary storage:

A   Article 148(5)(a) of the Code

B   Article 148(5)(b) of the Code

C   Article 148(5)(c) of the Code

X/1. Member State(s) concerned by the regular shipping service

The following codes shall be used as qualifier:

0   involved Member States;

1   potentially involved Member States.

XIII/8. Tax representative status code

The following codes shall be used:

1   the applicant is acting in his own name and on his own behalf;

2   a tax representative is acting on behalf of the applicant.

XVI/1. Economic activity

The following codes shall be used for the activity:

1   Importation

2   Carriage

3   Storage

4   Handling

XVIII/1. Standard exchange system

The following codes shall be used:

1   Standard exchange system without prior importation of replacement products

2   Standard exchange system with prior importation of replacement products

XVIII/2. Replacement products

The following codes shall be used:

4   Taking of samples, illustrations or technical descriptions

5   Carrying out of analyses

7   Other means of identification

FORMATS AND CODES OF THE COMMON DATA REQUIREMENTS FOR DECLARATIONS, NOTIFICATIONS AND PROOF OF THE CUSTOMS STATUS OF UNION GOODS

Introductory notes

1. The formats, codes and, if applicable, the structure of the data elements included in this Annex are applicable in relation with the data requirements for declarations notifications and proof of the customs status of Union goods as provided for in Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013].

2. The formats, codes and, if applicable, the structure of the data elements defined in this Annex shall apply to declarations, notifications and proof of the customs status of Union goods made by using an electronic data processing technique as well as to paper-based declarations, notifications and proof of the customs status of Union goods.

3. Title I includes the formats of the data elements.

4. Whenever the information in a declaration, notification or proof of the customs status of Union goods dealt with in Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] takes the form of codes, the code-list provided for in Title II shall be applied.

5. The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a alphabetic

n numeric

an alphanumeric

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

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

Examples of field lengths and formats:

a1   1 alphabetic character, fixed length

n2   2 numeric characters, fixed length

an3   3 alphanumeric characters, fixed length

a..4   up to 4 alphabetic characters

n..5   up to 5 numeric characters

an..6   up to 6 alphanumeric characters

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

6. The cardinality at header level included in the table in Title I of this Annex indicates how many times the data element may be used at header level within a declaration, notification or proof of the customs status of Union goods.

7. The cardinality at item level included in the table in Title I of this Annex indicates how many times the data element may be repeated in relation with the declaration item concerned.

8. National codes can be used by Member States for data elements 1/11 Additional procedure, 2/2 Additional information, 2/3 Documents produced, certificates and authorisations, additional references, 4/3 Calculation of taxes (Tax type), 4/4 Calculation of taxes (Tax base), 6/17 Commodity code (National TARIC additional codes) and 8/7 Writing-off. Member States shall notify the Commission of the list of national codes used for these data elements. The Commission shall publish the list of those codes.

Title I

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

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
1/1	Declaration type	a2	Y	1x		
1/2	Additional declaration type	a1	Y	1x		
1/3	Transit declaration/ Proof of customs status type	an..5	Y	1x	1x	
1/4	Forms	n..4	N	1x		
1/5	Loading lists	n..5	N	1x		
1/6	Goods item number	n..5	N		1x	
1/7	Specific circumstance indicator	an3	Y	1x		

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
1/8	Signature/ authentication	an..35	N	1x		
1/9	Total number of items	n..5	N	1x		
1/10	Procedure	*Requested procedure code:* an2 + *Previous procedure code:* an2	Y		1x	
1/11	Additional procedure	*Union codes:* a1 + an2 OR *National codes:* n1 + an2	Y		99x	The Union codes are further specified in Title II
2/1	Simplified declaration/Previous documents	*Document category:* a1+ *Previous document type:* an ..3 + *Previous document reference:* an	Y	9999x	99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		..35+ *Goods item identifier: n..5*				
2/2	Additional information	*Coded version* *(Union codes):* n1 + an4 OR *(national codes)*: a1 +an4 OR *Free text description*: an..512	Y		99x	The Union codes are further specified in Title II
2/3	Documents produced, certificates and authorisations, additional references	*Document type* *(Union codes):* a1+ an3 OR *(national codes)*: n1+an3 + *Document identifier*:	Y		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		an..35				
2/4	Reference number/UCR	an..35	N	1x	1x	This data element may take the form of WCO (ISO 15459) codes or equivalent.
2/5	LRN	an..22	N	1x		
2/6	Deferred payment	an..35	N	1x		
2/7	Identification of warehouse	*Warehouse type*: a1 + *Warehouse identifier*: an..35	Y	1x		
3/1	Exporter	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 +	N	1x	1x	Country code: The Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		City: an..35				so far as they are compatible with the requirements of Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories[6]. The Commission regularly publishes regulations updating the list of

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[6] OJ L 328, 28.11.2012, p. 7-15

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						country codes.
3/2	Exporter identification n°	an..17	N	1x	1x	The structure of the EORI number is defined in Title II. The structure of a third country unique identification number recognised by the Union is defined in Title II.
3/3	Consignor – Master level transport contract	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/4	Consignor identification n° – Master level	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	transport contract					Exporter identification n° The structure of a third country unique identification number recognised by the Union is defined in Title II for D.E. 3/2 Exporter identification n°.
3/5	Consignor – House level transport contract	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/6	Consignor identification n° – House level transport contract	*an..17*	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Exporter identification n°
						The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° –.
3/7	Consignor	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
3/8	Consignor identification n°	*an..17*	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n° The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° – Master level transport contract.
3/9	Consignee	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
3/10	Consignee identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n°
						The structure of a third country unique identification number recognised by the Union is defined in Title II.
3/11	Consignee – Master level transport contract	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35+ *Phone number:* an..50	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/12	Consignee identification n° – Master level transport contract	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° The structure of a

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° – Master level transport contract.
3/13	Consignee – House level transport contract	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/14	Consignee identification n° – House level transport contract	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n°
						The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° – Master level transport contract.
3/15	Importer	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/16	Importer identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n°.
3/17	Declarant	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/18	Declarant identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°
3/19	Representative	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 +	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/20	Representative identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°
3/21	Representative status code	n1	Y	1x		
3/22	Holder of the transit procedure	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.
3/23	Holder of the transit procedure identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/24	Seller	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
3/25	Seller identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/26	Buyer	*Name:* an..70 + *Street and number:* an..70 + *Country:* a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
3/27	Buyer identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/28	Person notifying the arrival identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/29	Person notifying the diversion identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/30	Person presenting the goods to customs identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/31	Carrier	*Name:* an..70 + *Street and number:* an..70 +	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Country: a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50				
3/32	Carrier identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/33	Notify party – Master level transport contract	*Name:* an..70 + *Street and number:* an..70 +	N	1x	1x	The country code as defined for D.E. 3/1 Exporter e shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Country: a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50				
3/34	Notify party identification n° – Master level transport contract	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/35	Notify party – House level transport contract	*Name:* an..70 + *Street and number:* an..70 +	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Country: a2 + *Postcode:* an..9 + *City:* an..35 + *Phone number:* an..50				
3/36	Notify party identification n° – House level transport contract	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/37	Additional supply chain actor(s) identification n°	*Role code:* a..3 + *Identifier:* an..17	Y	99x	99x	The role codes for the additional supply chain actors are defined in Title II.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/38	Person submitting the additional ENS particulars identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/39	Holder of the authorisation identification n°	*Authorisation type code:* an..4 + *Identifier:* an..17	N	99x		The codes defined in Annex A for D.E. 1/1 Application/ Decision code type shall be

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						used for the authorisation type code. The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/40	Additional fiscal references identification n°	*Role code:* an3 + *VAT identification number:* an..17	Y	99x	99x	The role codes for the additional fiscal references are defined in Title II.
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/42	Person lodging the customs goods manifest identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/43	Person requesting a proof of the customs status of Union goods identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
3/44	Person notifying the arrival of goods following movement under temporary storage identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.
4/1	Delivery terms	*Coded version: INCOTERM code:* a3 + *UN/LOCODE:* an..17	Y	1x		The codes and headings describing the commercial contract are defined in Title II. The code

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		OR *Free text description:* *INCOTERM code:* a3 + *Country code:* a2 + *Location name:* an..35				provided for the description of the location shall adhere to the pattern of UN/LOCODE. If no UN/LOCODE is available for the location, use the country code as provided for D.E. 3/1 Exporter followed by the name of the location.
4/2	Transport charges method of payment	a1	Y	1x	1x	
4/3	Calculation of taxes – Tax type	*Union codes:* a1 + n2 OR *National codes:* n1 + an2	Y		99x	The Union codes are further specified in Title II
4/4	Calculation of taxes – Tax base	*Measurement unit and qualifier, if applicable:* an..6 +	N		99x	The measurement units and qualifiers defined in TARIC

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Quantity: n..16,6				should be used. In such case, the format of the measurement units and qualifiers will be an..6, but will never have n..6 formats, reserved for national measurement units and qualifiers. If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers can be used. Their format will be n..6.
4/5	Calculation of taxes – Tax rate	n..17,3	N		99x	
4/6	Calculation of taxes – Payable tax amount	n..16,2	N		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
4/7	Calculation of taxes – Total	n..16,2	N		1x	
4/8	Calculation of taxes – Method of payment	a1	Y		99x	
4/9	Additions and deductions	*Code:* a2 + *Amount:* n..16,2	Y	99x	99x	
4/10	Invoice currency	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/11	Total amount invoiced	n..16,2	N	1x		
4/12	Internal currency unit	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/13	Valuation indicators	an4	Y		1x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
4/14	Item price/amount	n..16,2	N		1x	
4/15	Exchange rate	n..12,5	N	1x		
4/16	Valuation method	n1	Y		1x	
4/17	Preference	n3 (n1+n2)	Y		1x	The Commission will publish at regular intervals the list of the combinations of codes usable together with examples and notes.
4/18	Postal value	*Currency code:* a3 + *Value:* n..16,2	N		1x	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/19	Postal charges	*Currency code:* a3 + *Amount:* n..16,2	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
5/1	Estimated date and time of arrival at first place of arrival	*Date and time:* an..15 (yyyymmddhhmmzzz)	N	1x		yyyy: year mm: month

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	in the Customs territory of the Union					dd: day hh: hour mm: minute zzz: time-zone
5/2	Estimated date and time of arrival at the port of unloading	*Date and time:* an..15 (yyyymmddhhmmzzz)	N	1x	1x	yyyy: year mm: month dd: day hh: hour mm: minute zzz: time-zone
5/3	Actual date and time of arrival in the customs territory of the Union	an..15 (yyyymmddhhmmzzz)	N	1x		yyyy: year mm: month dd: day hh: hour mm: minute zzz: time-zone
5/4	Declaration date	n8 (yyyymmdd)	N	1x		

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/5	Declaration place	an..35	N	1x		
5/6	Office of destination (and country)	an8	N	1x		The structure of the customs office identifier is defined in Title II.
5/7	Intended offices of transit (and country)	an8	N	9x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).
5/8	Country of destination code	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
5/9	Region of destination code	an..9	N	1x	1x	Codes are defined by the Member State concerned.
5/10	Place of delivery code – Master level	UN/LOCODE: an..17	N	1x		Where the place of loading is coded according to the

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	transport contract	OR *Country code:* a2 + *Postcode:* an..9				UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). The country code as defined for D.E. 3/1 Exporter shall be used.
5/11	Place of delivery code – House level transport contract	*UN/LOCODE:* an..17 OR *Country code:* a2 + *Postcode:* an..9	N	1x		Where the place of loading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). The country code as defined for D.E. 3/1 Exporter shall be

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						used.
5/12	Customs office of exit	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/13	Subsequent customs office(-s) of entry	an8	N	99x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/14	Country of dispatch/export code	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
5/15	Country of origin code	a2	N		1x	The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/16	Country of preferential origin code	an..4	N		1x	The country code as for D.E. 3/1 Exporter shall be used. Where the proof of origin refers to a group of countries use the numeric identifier codes specified in the integrated tariff established in accordance with Article 2 of Council (EEC) Regulation No 2658/87.
5/17	Region of origin code	an..9	N		1x	Codes are defined by the Member State concerned.
5/18	Countries of routing codes	a2	N	99x		The country code as defined for D.E. 3/1 Exporter shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/19	Countries of routing of the means of transport codes	a2	N	99x		The country code as defined for D.E. 3/1 Exporter shall be used.
5/20	Countries of routing of the consignment codes	a2	N	99x	99x	The country code as for D.E. 3/1 Exporter shall be used.
5/21	Place of loading	*Coded:* an..17 OR *Free text description:* a2 (country code) + an..35 (location)	N	1x		Where the place of loading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). Where the place of loading is not coded according to the UN/LOCODE, the country where the place of loading is

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						located is identified by the code as defined for D.E3/1 Exporter.
5/22	Place of unloading	*Coded:* an..17 OR *Free text description:* a2 (country code) + an..35 (location)	N	1x	1x	Where the place of unloading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). Where the place of unloading is not coded according to the UN/LOCODE, the country where the place of unloading is located is identified by the code as defined for D.E. 3/1 Exporter.
5/23	Location of goods	*Country:* a2 +	Y	1x		The structure of the code is defined in

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Type of location: a1 + *Qualifier of the identification:* a1 + <u>*Coded*</u> *Identification of location:* an..35 + *Additional identifier:* n..3 OR <u>*Free text description*</u> *Street and number:* an..70 + *Postcode:* an..9 + *City:* an..35				Title II.
5/24	First customs office of entry code	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/25	Actual first customs office of entry code	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/26	Customs office of presentation	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/27	Supervising customs office	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).
5/28	Requested period of validity of the proof	n..3	N	1x		
5/29	Date of presentation	n8 (yyyymmdd)	N	1x	1x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	of the goods					
5/30	Place of acceptance	*Coded:* an..17 OR *Free text description:* a2 (country code) + an..35 (location)	N	1x	1x	Where the place of unloading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). Where the place of unloading is not coded according to the UN/LOCODE, the country where the place of unloading is located is identified by the code as defined for D.E. 3/1 Exporter.
6/1	Net mass (kg)	n..16,6	N		1x	
6/2	Supplementary units	n..16,6	N		1x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
6/3	Gross mass (kg) – Master level transport contract	n..16,6	N	1x	1x	
6/4	Gross mass (kg) – House level transport contract	n..16,6	N	1x	1x	
6/5	Gross mass (kg)	n..16,6	N	1x	1x	
6/6	Description of goods – Master level transport contract	an..512	N		1x	
6/7	Description of goods – House level transport contract	an..512	N		1x	
6/8	Description of goods	an..512	N		1x	
6/9	Type of packages	an..2	Y		99x	The code-list corresponds to the latest version of

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						UN/ECE Recommendations 21
6/10	Number of packages	n..8	N		99x	
6/11	Shipping marks	an..512	N		99x	
6/12	UN Dangerous Goods code	an..4	N		99x	The United Nations Dangerous Goods identifier (UNDG) is the serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried.
6/13	CUS code	an8	N		1x	Code assigned within the European Customs Inventory of Chemical Substances (ECICS).
6/14	Commodity code –	an..8	N		1x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	Combined nomenclature code					
6/15	Commodity code – TARIC code	an2	N		1x	To be completed in accordance with the TARIC code (two characters for the application of specific Union measures in respect of formalities to be completed at destination).
6/16	Commodity code – TARIC additional code(s)	an4	N		99x	To be completed in accordance with the TARIC codes (additional codes).
6/17	Commodity code – National TARIC additional code(s)	an..4	N		99x	Codes to be adopted by the Member States concerned.
6/18	Total packages	n..8	N	1x		
6/19	Type of goods	a1	N		1x	UPU code-list 116 shall be used

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
7/1	Transhipments	*Place of transhipment:* *Country:* a2 + *Type of location:* a1 + *Qualifier of the identification:* a1 + <u>*Coded*</u> *Identification of location:* an..35 + *Additional identifier:* n..3 OR <u>*Free text description*</u> *Street and number:* an..70 + *Postcode:* an..9 + *City:* an..35 + *Identity of new means*	N	1x		The country code as defined for D.E. 3/1 Exporter shall be used. The place of transhipment shall follow the structure of D.E. 5/23 Location of goods. The identity of means of transport shall follow the structure of D.E. 7/7 Identity of means of transport at departure. The nationality of means of transport shall follow the structure of D.E. 7/7 Nationality of means of transport at departure. For the indicator whether the goods are

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		of transport *Type of identification:* n2 + *Identification number:* an..35 + *Nationality of new means of transport:* a2 ± *Indicator whether the consignment is containerized or not:* n1				containerised, the codes provided for D.E. 7/2 Container in Title II shall be used.
7/2	Container	n1	Y	1x		
7/3	Conveyance reference number	an..17	N	1x		
7/4	Mode of transport at the border	n1	Y	1x		
7/5	Inland mode of transport	n1	N	1x		The codes provided for in Title II as regards D.E. 7/4

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Mode of transport at the border shall be used.
7/6	Identification of actual means of transport crossing the border	*Type of identification:* n2 + *Identification number:* an..35	Y	1x		
7/7	Identity of means of transport at departure	*Type of identification:* n2 + *Identification number:* an..35	Y	1x	1x	
7/8	Nationality of means of transport at departure	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
7/9	Identity of means of transport on arrival	*Type of identification:* n2 + *Identification number:* an..35	N	1x		The codes defined for D.E. 7/6 Identification of actual means of transport crossing the border or for D.E. 7/7 Identity of means of transport at departure

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						shall be used for the type of identification.
7/10	Container identification number	an..17	N	99x	99x	
7/11	Container size and type	an..10	Y	99x	99x	
7/12	Container packed status	an..3	Y	99x	99x	
7/13	Equipment supplier type	an..3	Y	99x	99x	
7/14	Identity of active means of transport crossing the border	*Type of identification:* n2 + *Identification number:* an..35	N	1x	1x	The codes defined for D.E. 7/6 Identification of actual means of transport crossing the border or for D.E. 7/7 Identity of means of transport at departure shall be used for the type of identification.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
7/15	Nationality of active means of transport crossing the border	a2	N	1x	1x	The country code as defined for D.E. 3/1 Exporter shall be used.
7/16	Identity of passive means of transport crossing the border	*Type of identification:* n2 + *Identification number:* an..35	N	999x	999x	The codes defined for D.E. 7/6 Identification of actual means of transport crossing the border or for D.E. 7/7 Identity of means of transport at departure shall be used for the type of identification.
7/17	Nationality of passive means of transport crossing the border	a2	N	999x	999x	The country code as defined for D.E. 3/1 Exporter shall be used.
7/18	Seal number	*Number of seals:* n..4 + *Seal identifier:* an..20	N	1x 9999x	1x 9999x	
7/19	Other incidents	an..512	N	1x		

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	during carriage					
7/20	Receptacle identification number	an..35	N	1x		
8/1	Quota order number	an6	N		1x	
8/2	Guarantee type	*Guarantee type*: an 1	Y	9x		
8/3	Guarantee reference	*GRN*: an..24 + *Other guarantee reference*: an..35 + *Access code:* an..4 + *Currency code:* a3 + *Amount of import or export duty and, where Article 89(2) first subparagraph of the Code applies,*	N	99x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency. The identifier of the customs office shall follow the structure defined for D.E. 5/6 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		other charges: n..16,2 + *Customs office of guarantee:* an8				
8/4	Guarantee not valid in	a2	N	99x		The country code as defined for D.E. 3/1 Exporter shall be used.
8/5	Nature of transaction	n..2	N	1x	1x	The single digit codes listed in column A of the table provided for under Article 10(2) of Commission Regulation (EC) No 113/2010 7 shall be used. Where paper-based customs declarations are used, this digit will be entered in the left-hand side of box 24.

7OJ L 37, 10.02.2010, p. 1.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Member States may also provide for a second digit from the list in column B of that table to be collected. Where paper-based customs declarations are used, the second digit must be entered in the right-hand side of box 24.
8/6	Statistical value	n..16,2	N		1x	
8/7	Writing-off	*Document type* *(Union codes):* a1+an3 OR *(national codes)*: n1+an3 + *Document identifier*:	N		99x	The measurement units defined in TARIC shall be used.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		an..35 + *Issuing authority name:* an..70 + *Date of validity:* an8 (yyyymmdd) + *Measurement unit and qualifier, if applicable:* an..4 + *Quantity:* an..16,6				

Title II

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

Codes

1. *<u>Introduction</u>*

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

2. *<u>Codes</u>*

1/1. Declaration type

EX: For trade with countries and territories situated outside of the customs territory of the Union other than the EFTA countries.

For placing goods under a customs procedure referred to in columns B1, B2 and C1 and for re-export referred to in column B1 of the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

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

For placing goods under a customs procedure referred to in columns H1 to H4, H6 and I1 of the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

For placing non-Union 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 B1, B2 and H1 to H4 and for re-export referred

to in column B1 of the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

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

• Placing of Union goods under the customs warehousing procedure referred to in column B3 of the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.

• Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC or Directive 2008/118/EC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply as referred to in columns B4 and H5 of the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013].

1/2. Additional Declaration type

A   for a standard customs declaration (under Article 162 of the Code)

C   for a simplified customs declaration (under Article 166 of the Code)

D   For lodging a standard customs declaration (such as referred to under code A) in accordance with Article 171 of the Code.

E   For lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code.

Y   for a supplementary declaration of simplified declarations covered by B and E

Z   for a supplementary declaration under the procedure covered under Article 182 of
        the Code

1/3. Transit Declaration/Proof of customs status type

Codes to be used in the context of transit

C   Union goods not placed under a transit procedure

T   Mixed consignments comprising both goods which are to be placed under the
        external Union transit procedure and goods which are to be placed under the
        internal Union transit procedure, covered by Article 287

T1   Goods placed under the external Union transit procedure.

T2   Goods placed under the internal Union transit procedure in accordance with
        Article 227 of the Code, unless Article 286(2) applies.

T2F   Goods placed under the internal Union transit procedure, in accordance with
        Article 188 of [Delegated Regulation (EU) 2015/… supplementing Regulation
        (EU) No 952/2013]

T2SM   Goods placed under the internal Union transit procedure, in application of Article
        2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22
        December 1992.

TD   Goods already placed under a transit procedure, or carried under the inward
        processing, customs warehouse or temporary admission procedure in the context
        of the application of Article 233(4)(e) of the Code

X   Union goods to be exported, not placed under a transit procedure in the context of
        the application of Article 233(4)(e)

Codes to be used in the context of proof of the customs status of Union goods

T2L   Proof establishing the customs status of Union goods

T2LF Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories.

T2LSM   Proof establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992.

Codes to be used in the context of customs goods manifest

N   All goods which are not falling under the situations described under codes T2L and T2LF

T2L   Proof establishing the customs status of Union goods

T2LF Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories.

1/7. Specific circumstance indicator

The following codes shall be used:

Code	Description	Dataset in the data requirements table in Title I of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]
A20	Express consignments in the context of exit summary declarations	A2
F10	Sea and inland waterways – Complete dataset – Straight bill of lading containing the necessary information from consignee	F1a = F1b+F1c
F11	Sea and inland waterways – Complete dataset –	F1a = F1b + F1c +

	Master bill of lading with underlying house bill(s) of lading containing the necessary information from consignee at the level of the lowest house bill of lading	F1d
F12	Sea and inland waterways – Partial dataset - Master bill of lading only	F1b
F13	Sea and inland waterways – Partial dataset – Straight bill of lading only	F1b
F14	Sea and inland waterways – Partial dataset - House bill of lading only	F1c
F15	Sea and inland waterways – Partial dataset - House bill of lading with the necessary information from consignee	F1c + F1d
F16	Sea and inland waterways – Partial dataset - Necessary information required to be provided by consignee at the lowest level of transport contract (straight bill or the lowest house bill of lading)	F1d
F20	Air cargo (general) – Complete dataset lodged pre-loading	F2a
F21	Air cargo (general) – Partial dataset - Master air waybill lodged pre-arrival	F2b
F22	Air cargo (general) – Partial dataset - House air waybill lodged pre-arrival	F2c
F23	Air cargo (general) – Partial dataset - Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] without master air waybill reference	Part of F2d

	number	
F24	Air cargo (general) – Partial dataset - Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] with master air waybill reference number	F2d
F25	Air cargo (general) – Partial dataset - Master air waybill reference number lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Part of F2d complementing the message with specific circumstance indicator F23
F26	Air cargo (general) – Partial dataset - Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] and containing additional house air waybill information	F2c + F2d
F27	Air cargo (general) – Complete dataset lodged pre-arrival	F2a
F30	Express consignments – Complete dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	F3a by air mode
F31	Express consignments – Complete dataset in accordance with the time-limits applicable for the mode of transport concerned	F3a by other than air mode
F32	Express consignments – Partial dataset - Minimum	F3b

	dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	
F40	Postal consignments – Complete dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	F4a by air mode
F41	Postal consignments – Complete dataset in accordance with the time-limits applicable for the mode of transport concerned (other than the air)	F4a by other than air mode
F42	Postal consignments – Partial dataset - Master air waybill containing necessary postal air waybill information lodged in accordance with the time-limits applicable for the mode of transport concerned	F4b
F43	Postal consignments – Partial dataset - Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	F4c
F44	Postal consignment - Partial dataset – Receptacle identification number lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	F4d
F50	Road mode of transport	F5
F51	Rail mode of transport	F5

1/10. Procedure

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

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

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

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

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

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

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

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

List of procedures for coding purposes

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

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

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

Release for Free circulation of goods simultaneously redispatched in the context of trade between the European Union and the countries with which it has formed a customs union (goods that fall under a Customs Union Agreement).

Examples: Non-Union goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands.

Non-Union goods arriving from a third country, released for free circulation in Spain and sent on to Andorra.

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

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

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

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

10   Permanent export.

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

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

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

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

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

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

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

This code covers the following situations:

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

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

23   Temporary export for return in the unaltered state.

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

31   Re-export.

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

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

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

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

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

Examples:

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

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

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

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

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

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

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

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

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

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

44   End-use

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

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

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

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

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

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

Excise goods imported from a third country or from a third territory referred to in Article 5(3) of Directive 2008/118/EC are released for free circulation. The release for free circulation is immediately followed by a movement under excise duty suspension initiated by

a registered consignor at the place of importation, in accordance with Article 17(1)(b) of Directive 2008/118/EC, to a tax warehouse in the same Member State.

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

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

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

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

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

51   Placing goods under inward processing procedure.

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

53   Placing of goods under temporary admission.

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

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

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

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

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

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

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

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

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

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

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

Excise goods reimported after outward processing and released for free circulation, which are the subject of a VAT-exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty

suspension from the place of reimportation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.

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

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

71   Placing of goods under the customs warehousing procedure.

    Explanation: Placing of goods under the customs warehousing procedure.

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

    Explanation: Boned meat of adult male bovine animals placed under customs warehousing prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export)

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

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

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

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

78   Placing of goods under free-zone.

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

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

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

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

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

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

Procedure codes used in the context of customs declarations

Columns (table heading in Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013])	Declarations	Union procedure codes, where appropriate
B1	Export declaration and re-export declaration	10, 11, 23, 31
B2	Special procedure - processing - declaration for outward processing	21, 22
B3	Declaration for Customs warehousing of Union goods	76, 77
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	10
C1	Export Simplified declaration	10, 11, 23, 31
H1	Declaration for release for free circulation and special procedure - specific use - declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure - storage - declaration for customs warehousing	71
H3	Special procedure - specific use - declaration for temporary admission	53
H4	Special procedure - processing - declaration for inward processing	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	01, 07, 40, 61
H6	Customs declaration in postal traffic	01, 07, 40
I1	Import Simplified declaration	01, 07, 40, 42, 43,

		44, 45, 46, 48, 51, 53, 61, 63, 68

1/11. Additional procedure

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

Inward processing   Axx

Outward processing   Bxx

Relief   Cxx

Temporary admission   Dxx

Agricultural products   Exx

Other   Fxx

Inward processing

(Article 256 of the Code)

Procedure	Code
Import	
Goods which are placed under an inward processing procedure (VAT only)	A04

Outward processing *(Article 259 of the Code)*

Procedure	Code
Import	

Processed products returning after repair under guarantee in accordance with Article 260 of the Code (goods repaired free of charge).	B02
Processed products returning after replacement under guarantee in accordance with Article 261 of the Code (standard exchange system)	B03
Processed products returning – VAT only	B06
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 outward processing only	B54

Relief

(Regulation (EC) No 1186/2009)

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the Union	3	C01
Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)	9(1)	C42
Personal property belonging to a natural person having intention to transfer his normal place of residence to the Union (duty-free admission subject to an undertaking).	10	C43

Trousseaux and household effects imported on the occasion of a marriage	12(1)	C02
Trousseaux and household effects imported on the occasion of a marriage entered for free circulation in the first two months before the wedding (duty relief subject to the lodging of appropriate security)	12(1), 15(1)(a)	C60
Presents customarily given on the occasion of a marriage	12(2)	C03
Presents customarily given on the occasion of a marriage entered for free circulation in the last two months before the wedding (duty relief subject to the lodging of appropriate security)	12(2), 15(1)(a)	C61
Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union	17	C04
Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union	20	C44
School outfits, educational materials and related household effects	21	C06
Consignments of negligible value	23	C07
Consignments sent from one private individual to another	25	C08
Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28	C09
Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity	34	C10

Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Union	35	C45
Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen.	38	C46
Seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Union adjoining a third country	39	C47
Goods contained in the personal luggage and exempted from VAT	41	C48
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I to Regulation (EC) No 1186/2009)	42	C11
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009	43	C12
Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non commercial purposes (including spare parts, components, accessories and tools)	44-45	C13
Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union	51	C14
Laboratory animals and biological or chemical substances intended for research	53	C15

Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54	C16
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57	C17
Reference substances for the quality control of medicinal products	59	C18
Pharmaceutical products used at international sports events	60	C19
Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations	61 (1) point a	C20
Goods for charitable or philanthropic organisations - goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons	61 (1) point b	C49
Goods for charitable or philanthropic organisations - equipment and office materials sent free of charge	61 (1) point c	C50
Articles in Annex III intended for the blind	66	C21
Articles in Annex IV intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools).	67(1),point a and 67(2)	C22
Articles in Annex IV intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1),point b and 67(2)	C23
Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)	68(1) point a and 68(2)	C24

Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1) point b and 68(2)	C25
Goods imported for the benefit of disaster victims	74	C26
Decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Union	81 point a	C27
Cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Union	81 point b	C51
Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Union	81 point c	C52
Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events	81 point d	C53
Goods imported into the customs territory of the Union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities	82 point a	C28
Goods imported into the customs territory of the Union by persons coming to pay an official visit in the customs territory of the Union and who intend to offer them on that occasion as gifts to the host authorities	82 point b	C54

Goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the customs territory of the Union and approved by the competent authorities to receive such articles free of duty	82 point c	C55
Goods to be used by monarchs or heads of state	85	C29
Samples of goods of negligible value imported for trade promotion purposes	86	C30
Printed advertising matter	87	C31
Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise	89	C56
Small representative samples of goods manufactured outside the customs territory of the Union intended for a trade fair or similar event	90 point a	C32
Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 point b	C57
Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used	90 point c	C58

Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Union and displayed at a trade fair or similar event	90 point d	C59
Goods imported for examination, analysis or test purposes	95	C33
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102	C34
Tourist information literature	103	C35
Miscellaneous documents and articles	104	C36
Ancillary materials for the stowage and protection of goods during their transport	105	C37
Litter, fodder and feeding stuffs for animals during their transport	106	C38
Fuel and lubricants present in land motor vehicles and special containers	107	C39
Materials for cemeteries for, and memorials to, war victims	112	C40
Coffins, funerary urns and ornamental funerary articles	113	C41
Relief from export duties		
Consignments of negligible value	114	C73
Domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country	115	C71

Agricultural or stock-farming products obtained in the customs territory of the Union from properties adjacent to a third country, operated, in the capacity of owner or lessee, by persons having their principal undertaking in a third country adjoining the customs territory of the Union.	116	C74
Seeds for use on properties located in a third country adjacent to the customs territory of the Union and operated, in the capacity of owner or lessee, by persons having their principal undertaking in the said customs territory in the immediate proximity of the third country in question.	119	C75
Fodder and feeding stuffs accompanying animals during their exportation	121	C72

Temporary admission

Procedure	Article No of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Code
Pallets (including pallet accessories and equipment)	*208 and 209*	D01
Containers (including container accessories and equipment)	*210 and 211*	D02

Means of road, rail, air, sea and inland waterway transport	*212*	D03
Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory.	*216*	D30
Personal effects and goods for sports purposes imported by travellers	*219*	D04
Welfare material for seafarers	*220*	D05
Disaster relief material	*221*	D06
Medical, surgical and laboratory equipment	*222*	D07
Animals (twelve months or more)	*223*	D08
Goods for use in frontier zone	*224*	D09
Sound, image or data carrying media	*225*	D10
Publicity material	*225*	D11
Professional equipment	*226*	D12
Pedagogic material and scientific equipment	*227*	D13
Packings, full	*228*	D14
Packings, empty	*228*	D15
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	*229*	D16
Special tools and instruments	*230*	D17
Goods subject to tests, experiments or demonstrations (six months)	*231(a)*	D18
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	231(b)	D19

Goods used to carry out tests, experiments or demonstrations without financial gain	*231(c)*	D20
Samples	*232*	D21
Replacement means of production (six months)	*233*	D22
Goods for events or for sale	*234(1)*	D23
Goods for approval (six months)	*234(2)*	D24
Works of art, collectors' items and antiques	*234(3)(a)*	D25
Goods imported with a view to their sale by auction	*234(3)(b)*	D26
Spare parts, accessories and equipment	*235*	D27
Goods imported in particular situations having no economic effect	*236(b)*	D28
Goods imported for a period not exceeding three months	*236(a)*	D29

	Article No of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Code
Temporary admission with partial relief from duties	*206*	D51

Agricultural products

Procedure	Code
Import	
Use of the unit price for the determination of the customs value for certain perishable goods (*Article 74(2)(c) of the Code and Article 142(6)*)	E01
Standard import values (for example: Regulation (EU) No 543/2011)	E02
Export	
Agricultural products for which a refund is requested, subject to an export licence ("Annex I" goods[8]).	E51
Agricultural products for which a refund is requested, not requiring an export licence ("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
Victualling of goods eligible for refunds (Article 33 Regulation (EC) No 612/2009)	E64
Entry in victualling warehouse (Article 37 Regulation (EC) No 612/2009)	E65

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[8]   Annex I to the Treaty on the functioning of the European Union

Other

Procedure	Code
Import	
Relief from import duties for returned goods (Article 203 of the Code)	F01
Relief from import duties for returned goods (Special circumstances provided for in Article 159 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]: agriculture goods)	F02
Relief from import duties for returned goods (Special circumstances provided for in Article 159(2) of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] repair or restoration)	F03
Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure (Article 205(1) of the Code)	F04
Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of the Code and Art. 143(1)(e) (Directive 2006/112/EC)	F05
A movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 17(1)(b) of Directive 2008/118/EC.	F06
Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure where the import duty is determined in accordance with Article 86(3) of the Code (Article 205(2) of the Code)	F07
Goods introduced in the context of trade with special fiscal territories (Article 1 (3) of the Code)	F15
Goods introduced in the context of trade between the Union and the countries with which it has formed a customs union.	F16

Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union by vessels solely registered or recorded in a Member State and flying the flag of that state	F21
Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of the state	F22
Goods which, after having been under outward processing, are placed under customs warehousing without suspension of excise duties	F31
Goods which, after having been under an inward processing procedure, are placed under customs warehousing without suspension of excise duties	F32
Goods which, after having been in a free zone, are placed under customs warehousing procedure without suspension of excise duties	F33
Goods which, after having been subject to end-use, are placed under customs warehousing without suspension of excise duties	F34
Release for free circulation of processed products when Article 86(3) of Code) is to be applied	F42
Exemption from value added tax on the final importation of certain goods (Council Directive 2009/132/EC)	F45
Export	
Victualling and bunkering	F61
Goods dispatched in the context of trade with special fiscal territories (Article 1 (3) of the Code)	F75

2/1. Simplified declaration/Previous document

This data element consists of alphanumeric (an..44) codes.

Each code has four components. The first component (a1) consists of a letter 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..35) represents the data needed to recognise the document, either its identification number or another recognisable reference. The fourth component (an..5) is used to identify which item of the previous document is being referred to.

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

1.   The first component (a1):

the declaration for temporary storage represented by 'X'

the simplified declaration or the entry in the declarant's records, 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' below.

List of abbreviations for documents

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

Container list	235
Delivery note	270
Packing list	271

Proforma invoice	325
Temporary storage declaration	337
Entry summary declaration	355
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
House bill of lading	714
Rail consignment note	720
Road consignment note	730
Air waybill	740
Master air waybill	741
Despatch note (post parcels)	750
Multimodal/combined transport document	760
Cargo manifest	785
Bordereau	787
Union/common transit declaration – Mixed consignments (T)	820
External Union/common transit declaration (T1)	821
Internal Union/common transit declaration (T2)	822
Control document T5	823
Proof of the customs status of Union goods T2L	825
TIR carnet	952
ATA carnet	955

Reference/date of entry in the declarant's records	CLE
Information sheet INF3	IF3
Cargo manifest — simplified procedure	MNS
Declaration / notification MRN	MRN
Internal Union transit Declaration — Article 227 of the Code	T2F
Proof of the customs status of Union goodsT2LF	T2G
T2M proof	T2M
Simplified declaration	SDE
Other	ZZZ

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

3. The third component (an..35):

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

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

Field	Content		Format	Examples
1	Last two digits of year of formal acceptance of the declaration (YY)		n2	15
2	Identifier of the country where the declaration		a2	RO

	/proof of the customs status of Union goods/ notification is lodged (alpha 2 country code)			
3	Unique identifier for message per year and country		an12	9876AB889012
4	Procedure identifier		a1	B
5	Check digit		an1	5

Fields 1 and 2 as explained above.

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

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

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

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

Codes to be used in field 4 Procedure identifier:

Code	Procedure	Corresponding columns in the table of Title I, Chapter 1
A	Export only	B1, B2, B3 or C1
B	Export and exit summary declaration	Combinations of A1 or A2, with B1, B2, B3 or C1

C	Exit summary declaration only	A1 or A2
D	Re-export notification	A3
E	Dispatch of goods in relation with special fiscal territories	B4
J	Transit declaration only	D1, D2 or D3
K	Transit declaration and exit summary declaration	Combinations of D1, D2 or D3 with A1 or A2
L	Transit declaration and entry summary declaration	Combinations of D1, D2 or D3 with F1a, F2a, F3a, F4a or F5
M	Proof of the customs status of Union goods / Customs goods manifest	E1, E2
R	Import declaration only	H1, H2, H3, H4, H6 or I1
S	Import declaration and entry summary declaration	Combinations of H1, H2, H3, H4, H6 or I1 with F1a, F2a, F3a, F4a or F5
T	Entry summary declaration only	F1a, F1b, F1c, F1d, F2a, F2b, F2c, F2d, F3a, F3b, F4a, F4b, F4c or F5
U	Temporary storage declaration	G4
V	Introduction of goods in relation with special fiscal territories	H5

4. The fourth component (an..5)

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

Examples:

- The declaration item concerned was the 5th item on the T1 transit document (previous document) to which the office of destination has assigned the number '238544'. The code will therefore be 'Z-821-238544-5'. ('Z' for previous document, '821' for the transit procedure, '238544' for the document's registration number (or the MRN for the NCTS operations) and '5' for the item number).

- Goods were declared through a simplified declaration. The MRN 14DE9876AB889012X1" has been allocated. In the supplementary declaration, the code will therefore be 'Y-SDE-14DE9876AB889012X1'. ('Y' for simplified declaration, 'SDE' for the simplified declaration, '14DE9876AB889012X1' for the MRN of the document).

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

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

2/2. Additional information

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

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

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

Additional information — code XXXXX

General category — Code 0xxxx

Legal basis	Subject	Additional information	Code
Article 163 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Application for authorisation for the use of a special procedure other than transit based on the customs declaration	'Simplified authorisation'	00100

Legal basis	Subject	Additional information	Code
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Several occurrences of documents or parties.	'Various'	00200
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Identity between declarant and consignor	'Consignor'	00300

Legal basis	Subject	Additional information	Code
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Identity between declarant and exporter	'Exporter'	00400
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Identity between declarant and consignee	'Consignee'	00500
Art. 177(1) of the Code	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings	'The highest rate of import or export duty'	00600

On import: Code 1xxxx

Legal basis	Subject	Additional information	Code
241(1) first sub-paragraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Discharge of inward processing	"IP" and the relevant "authorisation number or INF number …"	10200

Legal basis	Subject	Additional information	Code
241(1) second sub-paragraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Discharge of inward processing (specific commercial policy measures)	IP CPM	10300
Article 238 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Discharge of temporary admission	"TA" and the relevant "authorisation number …"	10500

Legal basis	Subject	Additional information	Code
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of entry summary declarations, where the consignee details are unknown.	'Consignee unknown'	10600
Article 86(2) of the Code	Request to use the original tariff classification of the goods in situations provided for in Article 86(2) of the Code	'Original tariff classification'	10700
Article 86(3) of the Code	Determination of the amount of the import duty incurred for the processed products resulting from inward processing in accordance with Article 86(3) of the Code.	'Special rule for the calculation of import duty for processed products'	10800

On transit: Code 2xxxx

Legal basis	Subject	Additional information	Code
Article 18 of the "common transit procedure" [9]	Export from one EFTA country subject to restriction or export from the Union subject to restriction.		20100
Article 18 of the "common transit procedure"	Export from one EFTA country subject to duties or export from the Union subject to duties.		20200
Article 18 of the "common transit procedure"	Export	'Export'	20300

On export: Code 3xxxx

Legal basis	Subject	Additional information	Code
Article 254(4)(b) of the Code	Export of goods subject to end-use	"E-U"	30300

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[9] Convention on a common transit procedure of 20 May 1987, O.J. L 226, 13.8.1987

Legal basis	Subject	Additional information	Code
Article 160 [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	The request to have an information sheet INF3	'INF3'	30400
Article 323(6)	Request for the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Union to be the customs office of exit.	Customs office of exit	30500

Legal basis	Subject	Additional information	Code
Title II of Annex B of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of exit summary declarations, where the consignee details are unknown.	'Consignee unknown'	30600

Other: Code 4xxxx

Legal basis	Subject	Additional information	Code
Article 123 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]	Request for a longer period of validity of the proof of the customs status of Union goods	'Longer period of validity of the proof of the customs status of Union goods'	40100

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

(a)　　Union or international documents, certificates and authorisations produced in support of the declaration, and additional references must be entered in the form of a code defined in Title I, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations, and of additional references and their respective codes can be found in the TARIC database.

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

2/7. Identification of warehouse

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

− The character identifying the type of warehouse:

R　　Public customs warehouse type I

S　　Public customs warehouse type II

T　　Public customs warehouse type III

U　　Private customs warehouse

V　　Storage facilities for the temporary storage of goods

Y　　Non-customs warehouse

Z　　Free zone

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

3/1. Exporter

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

3/2. Exporter identification n°

The EORI number is structured as follows:

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

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

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

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

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

3/9.Consignee

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

3/21. Representative status code

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

2   Representative (direct representation within the meaning of Article 18(1) of the Code)

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

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

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

This data element consists of two components:

1.   Role code

The following parties can be declared:

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

		the consolidated consignment into its original components
MF	Manufacturer	Party which manufactures goods
FW	Freight Forwarder	Party undertaking forwarding of goods
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse

2. Identification n° of the party

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

3/40. Additional fiscal references identification n•

This data element consists of two components:

1. Role code

The following parties can be declared:

Role Code	Party	Description
FR1	Importer	Person or persons designated or recognised as liable for the payment of value added tax by the Member State of importation in accordance with Article 201 of Directive 2006/112/EC
FR2	Customer	Person liable for the payment of Value Added Tax on the intra-Union acquisition of goods in the Member State of final destination in accordance with Article 200 of Directive 2006/112/EC

FR3	Tax Representative	Tax representative of the importer liable for the payment of value added tax in the Member State of importation
FR4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment in accordance with Article 211 of Directive 2006/112/EC

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

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

4/1. Delivery terms

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

First subdivision	Meaning	Second subdivision
Incoterms code	Incoterms — ICC/ECE	Place to be specified
Code applicable for road and rail transport		
DAF (Incoterms 2000)	Delivered at frontier	Named place

Codes applicable for all modes of transport		
EXW (Incoterms 2010)	Ex works	Named place
FCA (Incoterms 2010)	Free carrier	Named place
CPT (Incoterms 2010)	Carriage paid to	Named place of destination
CIP (Incoterms 2010)	Carriage and insurance paid to	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination
DAP (Incoterms 2010)	Delivered at place	Named place of destination
DDP (Incoterms 2010)	Delivered duty paid	Named place of destination
DDU (Incoterms 2000)	Delivered duty unpaid	Named place of destination
Codes applicable for sea and inland waterway transport		
FAS (Incoterms 2010)	Free along ship	Named port of shipment
FOB (Incoterms 2010)	Free on board	Named port of shipment
CFR (Incoterms 2010)	Cost and freight	Named port of destination
CIF (Incoterms 2010)	Cost, insurance and freight	Named port of destination
DES (Incoterms 2000)	Delivered ex ship	Named port of destination
DEQ (Incoterms 2000)	Delivered ex quay	Named port of destination
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract

4/2. Transport charges method of payment

The following codes shall be used:

A   Payment in cash

B   Payment by credit card

C   Payment by cheque

D   Other (e.g. direct debit to cash account)

H   Electronic funds transfer

Y   Account holder with carrier

Z   Not pre-paid

4/3. Calculation of taxes

The codes applicable are given below:

Customs duties	A00
Definitive antidumping duties	A30
Provisional antidumping duties	A35
Definitive countervailing duties	A40
Provisional countervailing duties	A45
VAT	B00
Export taxes	C00
Export taxes on agricultural products	C10
Duties collected on behalf of other countries	E00

4/8. Calculation of taxes

The following codes may be used by the Member States:

A   Payment in cash

B   Payment by credit card

C   Payment by cheque

D   Other (e. g. direct debit to agent's cash account)

E   Deferred or postponed payment

G   Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)

H   Electronic credit transfer

J   Payment through post office administration (postal consignments) or other public sector or government department

K   Excise credit or rebate

P   From agent's cash account

R   Guarantee of the amount payable

S   Individual guarantee account

T   From agent's guarantee account

U   From agent's guarantee — standing authority

V   From agent's guarantee — individual authority

O   Guarantee lodged with Intervention Agency.

4/9. Additions and deductions

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

AB: Commissions and brokerage, except buying commissions

AD: Containers and packing

AE: Materials, components, parts and similar items incorporated in the imported goods

AF: Tools, dies, moulds and similar items used in the production of the imported goods

AG: Materials consumed in the production of the imported goods

AH: Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the European Union and necessary for the production of the imported goods

AI: Royalties and license fees

AJ: Proceeds of any subsequent resale, disposal or use accruing to the seller

AK: Transport costs, loading and handling charges and insurance costs up to the place of introduction in the European Union

AL: Indirect payments and other payments (Article 70 of the code)

AN: Additions based on a decision granted in accordance with Article 71 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

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

BA: Costs of transport and insurance after arrival at the place of introduction

BB: Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation

BC: Customs duties and taxes payable in the European Union or country of export

BD: Interest charges

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

BF: Buying commissions

BG: Deductions based on a decision granted in accordance with Article 71 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013]

4/13. Valuation indicators

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

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

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

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

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

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

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

4/16. Valuation method

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

Code	Relevant Article of the Code	Method

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

4/17. Preference

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

The relevant codes are given below:

1. First digit of the code

1   Tariff arrangement erga omnes

2   Generalised System of Preferences (GSP)

3   Tariff preferences other than those mentioned under code 2

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

5   Preferences in the context of trade with special fiscal territories.

2. Next two digits

00   None of the following

10   Tariff suspension

18   Tariff suspension with certificate confirming the special nature of the product

19   Temporary suspension for products imported with a certificate of airworthiness

20   Tariff quota ([*])

25   Tariff quota with certificate confirming the special nature of the product (*)

28   Tariff quota following outward processing (*)

50   Certificate confirming the special nature of the product

5/6. Office of destination (and country)

Use (an8) codes structured as follows:

- the first two characters (a2) serve to identify the country by means of the country code specified for Exporter identification n°,

- 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 [10] location name 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 location name for the city of Brussels, 000 for the unused subdivision.

5/23. Location of goods

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

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

A   Designated location

B   Authorised place

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

10   Recommendation 16 on UN/LOCODE – CODE FOR PORTS AND OTHER LOCATIONS

C   Approved place

D   Other

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

Qualifier	Identifier	Description
T	Postal code	Use the postal code for the location concerned.
U	UN/LOCODE	Use the codes defined in the UN/LOCODE Code List by Country
V	Customs office identifier	Use the codes specified under D.E. 5/6 Office of destination and country
W	GPS coordinates	Decimal degrees with negative numbers for South and West. *Examples:* 44.424896°/8.774792° or 50.838068°/ 4.381508°
X	EORI number	Use the identification number as specified in the description for D.E. 3/2 Exporter identification n°. In case the economic operator has more than one premises, the EORI number shall be completed by an identifier unique for the location concerned.
Y	Authorisation number	Enter the authorisation number of the location concerned, i.e. of the warehouse where the goods can be examined. In case the authorisation concerns more than one premises, the authorisation number shall be completed by an identifier unique for the location concerned.

Z	Free text	Enter the address of the location concerned.

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

6/9. Type of packages

The following codes shall be used.

(UN/ECE Recommendation No 21/Rev. 9 of 2012)

Drum, steel	1A
Drum, aluminium	1B
Drum, plywood	1D
Container, flexible	1F
Drum, fibre	1G
Drum, wooden	1W
Barrel, wooden	2C
Jerrican, steel	3A
Jerrican, plastic	3H
Bag, super bulk	43
Bag, polybag	44
Box, steel	4A
Box, aluminium	4B
Box, natural wood	4C
Box, plywood	4D
Box, reconstituted wood	4F

Box, fibreboard	4G
Box, plastic	4H
Bag, woven plastic	5H
Bag, textile	5L
Bag, paper	5M
Composite packaging, plastic receptacle	6H
Composite packaging, glass receptacle	6P
Case, car	7A
Case, wooden	7B
Pallet, wooden	8A
Crate, wooden	8B
Bundle, wooden	8C
Intermediate bulk container, rigid plastic	AA
Receptacle, fibre	AB
Receptacle, paper	AC
Receptacle, wooden	AD
Aerosol	AE
Pallet, modular, collars 80cms * 60cms	AF
Pallet, shrinkwrapped	AG
Pallet, 100cms * 110cms	AH
Clamshell	AI
Cone	AJ
Ball	AL
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT

Capsule	AV
Belt	B4
Barrel	BA
Bobbin	BB
Bottlecrate / bottlerack	BC
Board	BD
Bundle	BE
Balloon, non-protected	BF
Bag	BG
Bunch	BH
Bin	BI
Bucket	BJ
Basket	BK
Bale, compressed	BL
Basin	BM
Bale, non-compressed	BN
Bottle, non-protected, cylindrical	BO
Balloon, protected	BP
Bottle, protected cylindrical	BQ
Bar	BR
Bottle, non-protected, bulbous	BS
Bolt	BT
Butt	BU
Bottle, protected bulbous	BV
Box, for liquids	BW
Box	BX

Board, in bundle/bunch/truss	BY
Bars, in bundle/bunch/truss	BZ
Can, rectangular	CA
Crate, beer	CB
Churn	CC
Can, with handle and spout	CD
Creel	CE
Coffer	CF
Cage	CG
Chest	CH
Canister	CI
Coffin	CJ
Cask	CK
Coil	CL
Card	CM
Container, not otherwise specified as transport equipment	CN
Carboy, non-protected	CO
Carboy, protected	CP
Cartridge	CQ
Crate	CR
Case	CS
Carton	CT
Cup	CU
Cover	CV
Cage, roll	CW
Can, cylindrical	CX

Cylinder	CY
Canvas	CZ
Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, multiple layer, cardboard	DC
Cage, Commonwealth Handling Equipment Pool (CHEP)	DG
Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	DH
Drum, iron	DI
Demijohn, non-protected	DJ
Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Dispenser	DN
Demijohn, protected	DP
Drum	DR
Tray, one layer no cover, plastic	DS
Tray, one layer no cover, wooden	DT
Tray, one layer no cover, polystyrene	DU
Tray, one layer no cover, cardboard	DV
Tray, two layers no cover, plastic tray	DW
Tray, two layers no cover, wooden	DX
Tray, two layers no cover, cardboard	DY
Bag, plastic	EC
Case, with pallet base	ED
Case, with pallet base, wooden	EE
Case, with pallet base, cardboard	EF

Case, with pallet base, plastic	EG
Case, with pallet base, metal	EH
Case, isothermic	EI
Envelope	EN
Flexibag	FB
Crate, fruit	FC
Crate, framed	FD
Flexitank	FE
Firkin	FI
Flask	FL
Footlocker	FO
Filmpack	FP
Frame	FR
Foodtainer	FT
Cart, flatbed	FW
Bag, flexible container	FX
Bottle, gas	GB
Girder	GI
Container, gallon	GL
Receptacle, glass	GR
Tray, containing horizontally stacked flat items	GU
Bag, gunny	GY
Girders, in bundle/bunch/truss	GZ
Basket, with handle, plastic	HA
Basket, with handle, wooden	HB
Basket, with handle, cardboard	HC

Hogshead	HG
Hanger	HN
Hamper	HR
Package, display, wooden	IA
Package, display, cardboard	IB
Package, display, plastic	IC
Package, display, metal	ID
Package, show	IE
Package, flow	IF
Package, paper wrapped	IG
Drum, plastic	IH
Package, cardboard, with bottle grip-holes	IK
Tray, rigid, lidded stackable (CEN TS 14482:2002)	IL
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Bag, jumbo	JB
Jerrican, rectangular	JC
Jug	JG
Jar	JR
Jutebag	JT
Jerrican, cylindrical	JY
Keg	KG
Kit	KI
Luggage	LE
Log	LG
Lot	LT

Lug	LU
Liftvan	LV
Logs, in bundle/bunch/truss	LZ
Crate, metal	MA
Bag, multiply	MB
Crate, milk	MC
Container, metal	ME
Receptacle, metal	MR
Sack, multi-wall	MS
Mat	MT
Receptacle, plastic wrapped	MW
Matchbox	MX
Not available	NA
Unpacked or unpackaged	NE
Unpacked or unpackaged, single unit	NF
Unpacked or unpackaged, multiple units	NG
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Pallet, CHEP 40 cm x 60 cm	OA
Pallet, CHEP 80 cm x 120 cm	OB
Pallet, CHEP 100 cm x 120 cm	OC
Pallet, AS 4068-1993	OD
Pallet, ISO T11	OE
Platform, unspecified weight or dimension	OF

Block	OK
Octabin	OT
Container, outer	OU
Pan	P2
Packet	PA
Pallet, box Combined open-ended box and pallet	PB
Parcel	PC
Pallet, modular, collars 80cms * 100cms	PD
Pallet, modular, collars 80cms * 120cms	PE
Pen	PF
Plate	PG
Pitcher	PH
Pipe	PI
Punnet	PJ
Package	PK
Pail	PL
Plank	PN
Pouch	PO
Piece	PP
Receptacle, plastic	PR
Pot	PT
Tray	PU
Pipes, in bundle/bunch/truss	PV
Pallet	PX
Plates, in bundle/bunch/truss	PY
Planks, in bundle/bunch/truss	PZ

Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, aluminium, non-removable head	QC
Drum, aluminium, removable head	QD
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Barrel, wooden, bung type	QH
Barrel, wooden, removable head	QJ
Jerrican, steel, non-removable head	QK
Jerrican, steel, removable head	QL
Jerrican, plastic, non-removable head	QM
Jerrican, plastic, removable head	QN
Box, wooden, natural wood, ordinary	QP
Box, wooden, natural wood, with sift proof walls	QQ
Box, plastic, expanded	QR
Box, plastic, solid	QS
Rod	RD
Ring	RG
Rack, clothing hanger	RJ
Rack	RK
Reel	RL
Roll	RO
Rednet	RT
Rods, in bundle/bunch/truss	RZ
Sack	SA
Slab	SB

Crate, shallow	SC
Spindle	SD
Sea-chest	SE
Sachet	SH
Skid	SI
Case, skeleton	SK
Slipsheet	SL
Sheetmetal	SM
Spool	SO
Sheet, plastic wrapping	SP
Case, steel	SS
Sheet	ST
Suitcase	SU
Envelope, steel	SV
Shrinkwrapped	SW
Set	SX
Sleeve	SY
Sheets, in bundle/bunch/truss	SZ
Tablet	T1
Tub	TB
Tea-chest	TC
Tube, collapsible	TD
Tyre	TE
Tank container, generic	TG
Tierce	TI
Tank, rectangular	TK

Tub, with lid	TL
Tin	TN
Tun	TO
Trunk	TR
Truss	TS
Bag, tote	TT
Tube	TU
Tube, with nozzle	TV
Pallet, triwall	TW
Tank, cylindrical	TY
Tubes, in bundle/bunch/truss	TZ
Uncaged	UC
Unit	UN
Vat	VA
Bulk, gas (at 1031 mbar and 15°C)	VG
Vial	VI
Vanpack	VK
Bulk, liquid	VL
Bulk, solid, large particles ("nodules")	VO
Vacuum-packed	VP
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Vehicle	VN
Bulk, solid, granular particles ("grains")	VR
Bulk, scrap metal	VS
Bulk, solid, fine particles ("powders")	VY
Intermediate bulk container	WA

Wickerbottle	WB
Intermediate bulk container, steel	WC
Intermediate bulk container, aluminium	WD
Intermediate bulk container, metal	WF
Intermediate bulk container, steel, pressurised > 10 kpa	WG
Intermediate bulk container, aluminium, pressurised > 10 kpa	WH
Intermediate bulk container, metal, pressure 10 kpa	WJ
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, woven plastic, without coat/liner	WN
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, with liner	WQ
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, plastic film	WS
Intermediate bulk container, textile without coat/liner	WT
Intermediate bulk container, natural wood, with inner liner	WU
Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, plywood, with inner liner	WY
Intermediate bulk container, reconstituted wood, with inner liner	WZ
Bag, woven plastic, without inner coat/liner	XA
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, plastics film	XD

Bag, textile, without inner coat/liner	XF
Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in aluminium drum	YC
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in wooden box	YF
Composite packaging, plastic receptacle in plywood drum	YG
Composite packaging, plastic receptacle in plywood box	YH
Composite packaging, plastic receptacle in fibre drum	YJ
Composite packaging, plastic receptacle in fibreboard box	YK
Composite packaging, plastic receptacle in plastic drum	YL
Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in steel crate box	YP
Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in expandable plastic pack	YY

Composite packaging, glass receptacle in solid plastic pack	YZ
Intermediate bulk container, paper, multi-wall	ZA
Bag, large	ZB
Intermediate bulk container, paper, multi-wall, water resistant	ZC
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, composite, rigid plastic, solids	ZL
Intermediate bulk container, composite, flexible plastic, solids	ZM
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite	ZS
Intermediate bulk container, fibreboard	ZT
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, plywood	ZX
Intermediate bulk container, reconstituted wood	ZY
Mutually defined	ZZ

7/2. Container The relevant codes are given below:

0   Goods not transported in containers

1   Goods transported in containers.

7/4. Mode of transport at the border

The codes applicable are given below:

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

7/6 Identification of actual means of transport crossing the border

The codes applicable are given below:

Code	Description
10	IMO ship identification number
40	IATA flight number

7/7 Identity of means of transport at departure

The codes applicable are given below:

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

7/11 Container size and type

The following codes shall be used:

Code	Description
1	Dime coated tank
2	Epoxy coated tank
6	Pressurized tank
7	Refrigerated tank
9	Stainless steel tank
10	Nonworking reefer container 40 feet
12	Europallet – 80 x 120 cm
13	Scandinavian pallet – 100 x 120 cm
14	Trailer

15	Nonworking reefer container 20 feet
16	Exchangeable pallet
17	Semi-trailer
18	Tank container 20 feet
19	Tank container 30 feet
20	Tank container 40 feet
21	Container IC 20 feet, owned by InterContainer, a European railway subsidiary
22	Container IC 30 feet, owned by InterContainer, a European railway subsidiary
23	Container IC 40 feet, owned by InterContainer, a European railway subsidiary
24	Refrigerated tank 20 feet
25	Refrigerated tank 30 feet
26	Refrigerated tank 40 feet
27	Tank container IC 20 feet, owned by InterContainer, a European railway subsidiary
28	Tank container IC 30 feet, owned by InterContainer, a European railway subsidiary
29	Tank container IC 40 feet, owned by InterContainer, a European railway subsidiary
30	Refrigerated tank IC 20 feet, owned by InterContainer, a European railway subsidiary
31	Temperature controlled container 30 feet.

32	Refrigerated tank IC 40 feet, owned by InterContainer, a European railway subsidiary.
33	A movable case with a length less than 6,15 metres.
34	A movable case with a length between 6,15 metres and 7,82 metres.
35	A movable case with a length between 7,82 metres and 9,15 metres.
36	A movable case with a length between 9,15 metres and 10,90 metres.
37	A movable case with a length between 10,90 metres and 13,75 metres.
38	Totebin
39	Temperature controlled container 20 feet
40	Temperature controlled container 40 feet
41	Non working refrigerated (reefer) container 30 feet
42	Dual trailers
43	20 feet IL container (open top)
44	20 feet IL container (closed top)
45	40 feet IL container (closed top)

7/12Container packed status

The following codes shall be used:

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

7/13. Equipment supplier type

The following codes shall be used:

Code	Description
1	Shipper supplied
2	Carrier supplied

8/2. Guarantee type

Guarantee codes

The codes applicable are given below:

Description	Code
For guarantee waiver (Article 95(2) of the Code)	0
For comprehensive guarantee (Article 89(5) of the Code	1
For individual guarantee in the form of an undertaking by a guarantor (Article 92(1)(b) of the Code)	2
For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 92(1)(a) of the Code	3
For individual guarantee in the form of vouchers (Article 92(1)(b) of the Code and Article 160)	4

For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No. 471/2009 of 6 May 2009 on Union statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (Article 89(9) of the Code)	5
For individual guarantee in another form which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid (Article 92(1)(c) of the Code)	7
For guarantee not required for certain public bodies (Article 89(7) of the Code)	8
For guarantee furnished for goods dispatched under TIR procedure	B
For guarantee not required for goods carried by fix transport installations (Article 89(8)(b) of the Code)	C
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(a) of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] (Article 89(8)(c) of the Code)	D
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(b) of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] (Article 89(8)(c) of the Code)	E

For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(c) of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] (Article 89(8)(c) of the Code)	F
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(d) of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] (Article 89(8)(c) of the Code)	G
For guarantee not required for goods placed under the Union transit procedure in accordance with Article 89(8)(d) of the Code	H

Title III

LINGUISTIC REFERENCES AND THEIR CODES
TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES

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

Linguistic references	Codes
— BG Освободено — CS Osvobození — DA Fritaget — DE Befreiung — EE Loobutud — EL Απαλλαγή — ES Dispensa — FR Dispense — HR Oslobođeno — IT Dispensa — LV Derīgs bez zīmoga — LT Leista neplombuoti — HU Mentesség — MT Tneħħija — NL Vrijstelling — PL Zwolnienie — PT Dispensa — RO Dispensă — SL Opustitev — SK Upustenie — FI Vapautettu — SV Befrielse. — EN Waiver	Waiver — 99201
— BG Алтернативно доказателство — CS Alternativní důkaz — DA Alternativt bevis — DE Alternativnachweis — EE Alternatiivsed tõendid — EL Εναλλακτική απόδειξη	Alternative proof — 99202

Linguistic references	Codes
— ES Prueba alternativa	
— FR Preuve alternative	
— HR Alternativni dokaz	
— IT Prova alternativa	
— LV Alternatīvs pierādījums	
— LT Alternatyvusis įrodymas	
— HU Alternatív igazolás	
— MT Prova alternattiva	
— NL Alternatief bewijs	
— PL Alternatywny dowód	
— PT Prova alternativa	
— RO Probă alternativă	
— SL Alternativno dokazilo	
— SK Alternatívny dôkaz	
— FI Vaihtoehtoinen todiste	
— SV Alternativt bevis	
— EN Alternative proof	
— BG Различия: митническо учреждение, къдетo са представени стоките …… (наименование и държава)	Differences: office where goods were presented …… (name and country) — 99203
— CS Nesrovnalosti: úřad, kterému bylo zboží předloženo …… (název a země)	
— DA Forskelle: det sted, hvor varerne blev frembudt …… (navn og land)	
— DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte …… (Name und Land)	
— EE Erinevused: asutus, kuhu kaup esitati …….(nimi ja riik)	
— EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο …… (Όνομα και χώρα)	
— ES Diferencias: mercancías presentadas en la oficina …… (nombre y país)	

Linguistic references	Codes
— FR Différences: marchandises présentées au bureau …… (nom et pays)	
— HR Razlike: carinarnica kojoj je roba podnesena … (naziv i zemlja)	
— IT Differenze: ufficio al quale sono state presentate le merci …… (nome e paese)	
— LV Atšķirības: muitas iestāde, kurā preces tika uzrādītas …… (nosaukums un valsts)	
— LT Skirtumai: įstaiga, kuriai pateiktos prekės …… (pavadinimas ir valstybė)	
— HU Eltérések: hivatal, ahol az áruk bemutatása megtörtént …… (név és ország)	
— MT Differenzi: uffiċċju fejn l-oġġetti kienu ppreżentati …… (isem u pajjiż)	
— NL Verschillen: kantoor waar de goederen zijn aangebracht …… (naam en land)	
— PL Niezgodności: urząd w którym przedstawiono towar …… (nazwa i kraj)	
— PT Diferenças: mercadorias apresentadas na estãncia …… (nome e país)	
— RO Diferenţe: mărfuri prezentate la biroul vamal …… (nume şi ţara)	
— SL Razlike: urad, pri katerem je bilo blago predloženo …… (naziv in država)	
— SK Rozdiely: úrad, ktorému bol tovar predložený …… (názov a krajina).	
— FI Muutos: toimipaikka, jossa tavarat esitetty …… (nimi ja maa)	
— SV Avvikelse: tullkontor där varorna anmäldes …… (namn och land)	
— EN Differences: office where goods were presented …… (name and country)	
— BG Извеждането от …………… подлежи на ограничения или такси съгласно Регламент/Директива/Решение № …,	Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No

Linguistic references	Codes
— CS Výstup ze …………… podléhá omezením nebo dávkám podle nařízení/směrnice/ rozhodnutí č …	… — 99204
— DA Udpassage fra …………… undergivet restriktioner eller afgifter i henhold til forordning/direktiv/ afgørelse nr. …	
— DE Ausgang aus ……………- gemäß Verordnung/Richtlinie/Beschluss Nr. … Beschränkungen oder Abgaben unterworfen.	
— EE … territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr…	
— EL Η έξοδος από …………… υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. …	
— ES Salida de …………… sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/ Decisión no …	
— FR Sortie de …………… soumise à des restrictions ou à des impositions par le règlement ou la directive/décision no …	
— HR Izlaz iz … podliježe ograničenjima ili pristojbama na temelju Uredbe/Direktive/Odluke br. …	
— IT Uscita dalla ……………soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/ decisione n. …	
— LV Izvešana no …………… piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. …,	
— LT Išvežimui iš …………… taikomi apribojimai arba mokesčiai, nustatytiReglamentu/ Direktyva/Sprendimu Nr.…,	
— HU A kilépés …………… területéről a … rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik	
— MT Ħruġ mill- …………… suġġett għall-	

Linguistic references	Codes
restrizzjonijiet jew ħlasijiet taħt Regola/ Direttiva/Deċiżjoni Nru …	
— NL Bij uitgang uit de ………………zijn de beperkingen of heffingen van Verordening/ Richtlijn/Besluit nr. … van toepassing.	
— PL Wyprowadzenie z …………… podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr …	
— PT Saída da …………… sujeita a restrições ou a imposições pelo(a) Regulamento/ Directiva/Decisão n.o …	
— RO Ieşire din ……………supusă restricţiilor sau impozitelor prin Regulamentul/ Directiva/Decizia nr …	
— SL Iznos iz …………… zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. …	
— SK Výstup z ……………podlieha obmedzeniam alebo platbám podľa nariadenia/ smernice/rozhodnutia č ….	
— FI …………… vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o … mukaisia rajoituksia tai maksuja	
— SV Utförsel från …………… underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr …	
— EN Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No …	
— BG Одобрен изпращач	Authorised consignor — 99206
— CS Schválený odesílatel	
— DA Godkendt afsender	
— DE Zugelassener Versender	
— EE Volitatud kaubasaatja	
— EL Εγκεκριμένος αποστολέας	

Linguistic references	Codes
— ES Expedidor autorizado	
— FR Expéditeur agréé	
— HR Ovlašteni pošiljatelj	
— IT Speditore autorizzato	
— LV Atzītais nosūtītājs	
— LT Įgaliotasis gavėjas	
— HU Engedélyezett feladó	
— MT Awtorizzat li jibgħat	
— NL Toegelaten afzender	
— PL Upoważniony nadawca	
— PT Expedidor autorizado	
— RO Expeditor agreat	
— SL Pooblaščeni pošiljatelj	
— SK Schválený odosielateľ	
— FI Valtuutettu lähettäjä	
— SV Godkänd avsändare	
— EN Authorised consignor	
— BG Освободен от подпис	Signature waived — 99207
— CS Podpis se nevyžaduje	
— DA Fritaget for underskrift	
— DE Freistellung von der Unterschriftsleistung	
— EE Allkirjanõudest loobutud	
— EL Δεν απαιτείται υπογραφή	
— ES Dispensa de firma	
— FR Dispense de signature	
— HR Oslobođeno potpisa	
— IT Dispensa dalla firma	
— LV Derīgs bez paraksta	
— LT Leista nepasirašyti	

Linguistic references	Codes
— HU Aláírás alól mentesítve	
— MT Firma mhux meħtieġa	
— NL Van ondertekening vrijgesteld	
— PL Zwolniony ze składania podpisu	
— PT Dispensada a assinatura	
— RO Dispensă de semnătură	
— SL Opustitev podpisa	
— SK Upustenie od podpisu	
— FI Vapautettu allekirjoituksesta	
— SV Befrielse från underskrift	
— EN Signature waived	
— BG ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ	COMPREHENSIVE GUARANTEE PROHIBITED — 99208
— CS ZÁKAZ SOUBORNÉ JISTOTY	
— DA FORBUD MOD SAMLET SIKKERHEDSSTILLELSE	
— DE GESAMTBÜRGSCHAFT UNTERSAGT	
— EE ÜLDTAGATISE KASUTAMINE KEELATUD	
— EL ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ	
— ES GARANTÍA GLOBAL PROHIBIDA	
— FR GARANTIE GLOBALE INTERDITE	
— HR ZABRANJENO ZAJEDNIČKO JAMSTVO	
— IT GARANZIA GLOBALE VIETATA	
— LV VISPĀRĒJS GALVOJUMS AIZLIEGTS	
— LT NAUDOTI BENDRĄJĄ GARANTIJĄ UŽDRAUSTA	
— HU ÖSSZKEZESSÉG TILOS	
— MT MHUX PERMESSA GARANZIJA KOMPRENSIVA	
— NL DOORLOPENDE ZEKERHEID VERBODEN	
— PL ZAKAZ KORZYSTANIA Z GWARANCJI	

Linguistic references	Codes
— GENERALNEJ	
— PT GARANTIA GLOBAL PROIBIDA	
— RO GARANŢIA GLOBALĂ INTERZISĂ	
— SL PREPOVEDANO SKUPNO ZAVAROVANJE	
— SK ZÁKAZ CELKOVEJ ZÁRUKY	
— FI YLEISVAKUUDEN KÄYTTÖ KIELLETTY	
— SV SAMLAD SÄKERHET FÖRBJUDEN	
— EN COMPREHENSIVE GUARANTEE PROHIBITED	
— BG ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ	UNRESTRICTED USE — 99209
— CS NEOMEZENÉ POUŽITÍ	
— DA UBEGRÆNSET ANVENDELSE	
— DE UNBESCHRÄNKTE VERWENDUNG	
— EE PIIRAMATU KASUTAMINE	
— EL ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ	
— ES UTILIZACIÓN NO LIMITADA	
— FR UTILISATION NON LIMITÉE	
— HR NEOGRANIČENA UPORABA	
— IT UTILIZZAZIONE NON LIMITATA	
— LV NEIEROBEŽOTS IZMANTOJUMS	
— LT NEAPRIBOTAS NAUDOJIMAS	
— HU KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT	
— MT UŻU MHUX RISTRETT	
— NL GEBRUIK ONBEPERKT	
— PL NIEOGRANICZONE KORZYSTANIE	
— PT UTILIZAÇÃO ILIMITADA	
— RO UTILIZARE NELIMITATĂ	
— SL NEOMEJENA UPORABA	
— SK NEOBMEDZENÉ POUŽITIE	

Linguistic references	Codes
— FI KÄYTTÖÄ EI RAJOITETTU — SV OBEGRÄNSAD ANVÄNDNING — EN UNRESTRICTED USE	
— BG Разни — CS Různí — DA Diverse — DE Verschiedene — EE Erinevad — EL Διάφορα — ES Varios — FR Divers — HR Razni — IT Vari — LV Dažādi — LT Įvairūs — HU Többféle — MT Diversi — NL Diverse — PL Różne — PT Diversos — RO Diverşi — SL Razno — SK Rôzne — FI Useita — SV Flera — EN Various	Various — 99211
— BG Насипно — CS Volně loženo — DA Bulk	Bulk — 99212

Linguistic references	Codes
— DE Lose	
— EE Pakendamata	
— EL Χύμα	
— ES A granel	
— FR Vrac	
— HR Rasuto	
— IT Alla rinfusa	
— LV Berams(lejams)	
— LT Nesupakuota	
— HU Ömlesztett	
— MT Bil-kwantità	
— NL Los gestort	
— PL Luzem	
— PT A granel	
— RO Vrac	
— SL Razsuto	
— SK Voľne ložené	
— FI Irtotavaraa	
— SV Bulk	
— EN Bulk	
— BG Изпращач	Consignor — 99213
— CS Odesílatel	
— DA Afsender	
— DE Versender	
— EE Saatja	
— EL Αποστολέας	
— ES Expedidor	
— FR Expéditeur	
— HR Pošiljatelj	

Linguistic references	Codes
— IT Speditore	
— LV Nosūtītājs	
— LT Siuntėjas	
— HU Feladó	
— MT Min jikkonsenja	
— NL Afzender	
— PL Nadawca	
— PT Expedidor	
— RO Expeditor	
— SL Pošiljatelj	
— SK Odosielateľ	
— FI Lähettäjä	
— SV Avsändare	
— EN Consignor	

Annex 12-01 - IA

Formats and codes of the common data requirements for the registration of economic operators and other persons

Introductory notes

1. The formats and the codes included in this Annex are applicable in relation with the data requirements for the registration of economic operators and other persons.

2. Title I includes the formats of the data elements.

3. Whenever the information for the registration of economic operators and other persons dealt with in Annex 12-01 of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] takes the form of codes, the code-list provided for in Title II shall be applied.

4. The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a   alphabetic

n   numeric

an   alphanumeric

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

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

Examples of field lengths and formats:

a1   1 alphabetic character, fixed length

n2   2 numeric characters, fixed length

an3   3 alphanumeric characters, fixed length

a..4   up to 4 alphabetic characters

n..5   up to 5 numeric characters

an..6   up to 6 alphanumeric characters

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

Title I

Formats of the common data requirements for declarations and notifications

D.E No	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Cardinality	Notes
1	EORI number	an..17	N	1x	The structure of the EORI number is defined in Title II
2	Full name of the person	an..512	N	1x	
3	Address of establishment/address of residence	Street and number: an..70 Postcode: an..9 City: an..35 Country Code: a2	N	1x	The country code as defined in Title II regarding the country code of D.E. 1 EORI number shall be used.

D.E No	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Cardinality	Notes
4	Establishment in the customs territory of the Union	n1	Y	1x	
5	VAT identification number(s)	Country Code: a2 VAT identification number an..15	N	99x	The format of the VAT identification number is defined in Article 215 of Council Directive 2006/112/EC on the common system of value added tax.
6	Legal status	an..50	N	1x	

D.E No	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Cardinality	Notes
7	Contact information	Contact person name: an..70 Street and number: an..70 Postcode: an..9 City: an..35 telephone number: an..50 fax number: an..50 Email address an..50	N	9x	
8	Third country unique identification number	an..17	N	99x	

D.E No	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Cardinality	Notes
9	Consent to disclosure of personal data listed in points 1, 2 and 3	n1	Y	1x	
10	Short name	an..70	N	1x	
11	Date of establishment	n8	N	1x	
12	Type of person	n1	Y	1x	
13	Principal economic activity	an4	Y	1x	
14	Start date of the EORI number	n8 (yyyymmdd)	N	1x	

D.E No	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Cardinality	Notes
15	Expiry date of the EORI number	n8 (yyyymmdd)	N	1x	

Title II

Codes in relation with the common data requirements
for the registration of economic operators and other persons

Codes

1. *Introduction*

This Title contains the codes to be used for the registration of economic operators and other persons.

2. *Codes*

1 EORI number

The EORI number is structured as follows:

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

Country code: the Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories. The Commission regularly publishes regulations updating the list of country codes.

4 Establishment in the customs territory of the Union

0   Not established in the customs territory of the Union

1   Established in the customs territory of the Union

9 Consent to disclosure of personal data listed in points 1, 2 and 3

0   Not to be published

1   To be published

12 Type of person

The following codes shall be used:

1   Natural person

2   Legal person

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

13 Principal economic activity

Principal economic activity code at 4 digit level in accordance with the Statistical Classification of Economic Activities in the European Community (NACE; Regulation (EC) No 1893/2006 of the European Parliament and of the Council) as listed in the business register of the Member State concerned.

ANNEX 12-02-IA

BINDING ORIGIN INFORMATION DECISIONS

EN 213.. **Fel! Dokumentvariabel saknas.**

.... EN

EUROPEAN UNION - BINDING ORIGIN INFORMATION DECISION   BOI

1. Decision taking customs authority	2. BOI decision reference number
	▢▢ ▢▢▢▢▢▢▢▢▢▢▢▢▢▢▢
	National reference number (if any):

3. Holder (full name and details) (confidential)	4. Period of validity
	year month day
	Start date of the decision: ▢▢▢ ▢▢ ▢▢
EORI No ▢▢ ▢▢▢▢▢▢▢▢▢▢▢▢▢	End of extended use: ▢▢▢ ▢▢ ▢▢

General remarks	5. Date and registration number of the application
Without prejudice to the provisions of Article 34 (4) and (5) of Regulation (EU) No 952/2013 of the European Parliament and the Council this BOI remains valid for 3 years as from the start date of the decision.	year month day Date: ▢▢▢ ▢▢ ▢▢ Registration number (if any): ▢▢ ▢▢▢▢▢▢▢▢▢▢▢
The holder of the BOI must be able to prove that the goods concerned and the circumstances determining their origin conform in every respect to the goods and the circumstances described in the decision.	6. Commodity code (This classification is only of an indicative nature, and is not binding on the administration, except in case of a BTI mentioned in box 17)

7. Description of goods

and,(when required) their composition and the methods used to examine them; commercial denomination   (confidential)

8.Country of origin and legal framework (non preferential/preferential; reference to the agreement, convention, decision, regulation; type of transaction; "non-originati where preferential origin cannot be determined; other)

Type of transaction: IMPORT ▢   or   EXPORT ▢

9. Justification of assessment of the origin by the customs authority (goods wholly obtained, last substantial transformation, sufficient working or processing, cumulation of origin, other)

Place

Date: Signature   Stamp

year   month day

▢▢▢ ▢▢ ▢▢

10. Ex-works price (if required)   (confidential)

11. BOI decision reference number

12. Principal materials used (if required)	Country of origin	HS heading/CN code	Value	(confidential)

Place

Date:

year   month day

Signature   Stamp

EN 215...**Fel! Dokumentvariabel saknas.**

....**EN**

13. BOI decision reference number

☐☐ ☐☐☐☐☐☐☐☐☐☐☐☐

14. Description of the processing required in order to obtain origin (if required) (confidential)

15. Language

BG CS DA DE EL EN ES ET FI FR HR HU IT LT LV

MT NL PL PT RO SK SL SV

16. Reference to existing BOI or application	**17. Reference to existing BTI or application**

18. Keywords: (* confidential)

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19. This BOI decision has been issued on the basis of the following elements provided by the applicant

Description ☐ Brochures ☐ Photographs ☐ Samples ☐ Other ☐

Place

Date: Signature Stamp

year month day

☐☐☐☐ ☐☐ ☐☐

EN 216..**Fel! Dokumentvariabel saknas.**

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