**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**

**Annex A**

**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.

1. 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 |

1. 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 |  |
| 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]](#footnote-1) shall be used. |
| 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 +  *Street and number:* an..70 +  *Country:* a2 +  *Postcode:* an..9 +  *City:*  an..35 | 1x | N | The structure of the codes is defined in Title II. |
| 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 decision:*  n8 (yyyymmdd) +  *Commodity code:* an..22 | *Tick-box:* 1x  *Otherwise:* 99x | N |  |
| 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:* 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 | 99x | N |  |
| Title I | 2/4 | Attached documents | *Number of documents:* n..3 +  *Document type:* an..70 +  *Document identifier:* an..35 +  *Document date:* n8 (yyyymmdd) | 99x |  |  |
| 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 +  *Postcode:* an..9 +  *City:*  an..35 | 1x | N |  |
| 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 applicant company or exercising control over its management | *Name:*  an..70 +  *Street and number:* an..70 +  *Country:* a2 +  *Postcode:* an..9 +  *City:*  an..35 +  *National identification number:*  an..35 +  *Date of birth:* n8 (yyyymmdd) | 99x | N |  |
| 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 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:* an..17 | 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. |
| 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. |
| 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+  *Street and number:* an..70 +  *Postcode:* an..9 +  *City:*  an..35 | 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. |
| 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:* an..70 +  *Postcode:* an..9 +  *City:*  an..35 | 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. |
| 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 destination | an8 | 999x | N | The structure of the codes is defined in Title II for D.E. 1/7 Decision taking customs authority. |
| Title I | 4/15 | 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 +  *2nd subdivision (TARIC subheading):* an2 +  *3rd subdivision (TARIC additional code(s)):* an4 +  *4th subdivision (TARIC national additional code(s)):* an..4 | 999x  As regards decisions relating to binding information:  1x | N |  |
| 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 |  |
| 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 |  |
| 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. |
| 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 |  |
| 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 with Article 86(3) of the Code | *Tick-box:* n1 | 1x | N |  |
| 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 classification of the goods | *Free text:* an..2560 | 1x | N |  |
| 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 |  |
| 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 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. |
| 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 | 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. |
| 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 and measures related to security. | *Tick-box:* n1 +  *Transliterated name:* an..70 +  *Transliterated street and number:* an..70 +  *Transliterated postcode:* an..9 +  *Transliterated city:* an..35 | 1x | N |  |
| 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 +  *Country:* a2 +  *Postcode:* an..9 +  *City:* an..35 | 99x | N |  |
| 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 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]](#footnote-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 |  |
| 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  *Free text:* an..512 | 1x | N | The ISO-alpha-3 currency codes (ISO 4217) shall be 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 formalities) | *Procedure code:*  an2 +  *Tick-box:* n1 +  *Decision reference number (Country code:* a2 + d*ecision code type:* an..4 + *Reference number*: an..29) | 1x | N | The codes provided for in Annex B concerning D.E. 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. |
| 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 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 | 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. |
| 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 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]](#footnote-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 |  |
| 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 +  *Country:* a2 +  *Postcode:* an..9 +  *City:* an..35 | 999x | N |  |
| 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 +  *City:* an..35 | 999x | N |  |
| 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 |
| 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 |  |
| 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 |  |
| 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 |  |
| 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:*  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 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.

1. ***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 import or export duty | 4c |
| 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 seals of a special type | 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 | 1234XYZ12345678909876543210AB |

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]](#footnote-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 (an3) would be taken up by the UN/LOCODE[[5]](#footnote-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 Regulation (EU) No 510/2014 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[[6]](#footnote-6),

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

**Annex B**

**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.

1. 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.
2. 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.
3. 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 |  |  |
| 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 ..35+  *Goods item identifier: n..5* | Y | 9999x | 99x |  |
| 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*: an..35 | Y |  | 99x |  |
| 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 +  *City:*  an..35 | 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 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[[7]](#footnote-7). The Commission regularly publishes regulations updating the list of 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 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 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 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 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 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 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 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 identification n°. |
| 3/17 | Declarant | *Name:*  an..70 +  *Street and number:* an..70 +  *Country:* a2 +  *Postcode:* an..9 +  *City:*  an..35 | N | 1x |  | The country code as defined for D.E. 3/1 Exporter shall be used. |
| 3/18 | Declarant identification n° | an..17 | N | 1x |  | The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° |
| 3/19 | Representative | *Name:*  an..70 +  *Street and number:* an..70 +  *Country:* a2 +  *Postcode:* an..9 +  *City:*  an..35 + | N | 1x |  | The country code as defined for D.E. 3/1 Exporter shall be used. |
| 3/20 | Representative identification n° | an..17 | N | 1x |  | The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n° |
| 3/21 | Representative status code | n1 | Y | 1x |  |  |
| 3/22 | 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° |
| 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°. |
| 3/26 | Buyer | *Name:*  an..70 +  *Street and number:* an..70 +  *Country:* a2 +  *Postcode:* an..9 +  *City:*  an..35 +  *Phone number:* an..50 | N | 1x | 1x | The country code as defined for D.E. 3/1 Exporter shall be used. |
| 3/27 | Buyer identification n° | an..17 | N | 1x | 1x | The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°.  The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification n°. |
| 3/28 | 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 +  *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. |
| 3/32 | 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 +  *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 e shall be used. |
| 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 +  *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. |
| 3/36 | 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.  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 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°. |
| 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  OR  *Free text description:*  *INCOTERM code:* a3 + *Country code:* a2 + *Location name:* an..35 | Y | 1x |  | The codes and headings describing the commercial contract are defined in Title II. The code provided for the description of the location shall adhere to the pattern of UN/LOCODE. If no UN/LOCODE is available for the location, use the country code as provided for D.E. 3/1 Exporter followed by the name of the location. |
| 4/2 | 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 +  *Quantity:*  n..16,6 | N |  | 99x | The measurement units and qualifiers defined in TARIC should be used. In such case, the format of the measurement units and qualifiers will be an..6, but will never have n..6 formats, reserved for national measurement units and qualifiers.  If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers can be used. Their format will be n..6. |
| 4/5 | Calculation of taxes – Tax rate | n..17,3 | N |  | 99x |  |
| 4/6 | Calculation of taxes – Payable tax amount | n..16,2 | N |  | 99x |  |
| 4/7 | Calculation of taxes – Total | n..16,2 | N |  | 1x |  |
| 4/8 | Calculation of taxes – Method of payment | a1 | Y |  | 99x |  |
| 4/9 | Additions and deductions | *Code:* a2 +  *Amount:*  n..16,2 | Y | 99x | 99x |  |
| 4/10 | Invoice currency | a3 | N | 1x |  | The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency. |
| 4/11 | Total amount invoiced | n..16,2 | N | 1x |  |  |
| 4/12 | Internal currency unit | a3 | N | 1x |  | The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency. |
| 4/13 | Valuation indicators | an4 | Y |  | 1x |  |
| 4/14 | Item price/amount | n..16,2 | N |  | 1x |  |
| 4/15 | Exchange rate | n..12,5 | N | 1x |  |  |
| 4/16 | Valuation method | n1 | Y |  | 1x |  |
| 4/17 | Preference | n3 (n1+n2) | Y |  | 1x | The Commission will publish at regular intervals the list of the combinations of codes usable together with examples and notes. |
| 4/18 | 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 in the Customs territory of the Union | *Date and time:* an..15 (yyyymmddhhmmzzz) | N | 1x |  | yyyy: year  mm: month  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 |  |  |
| 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 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 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 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. |
| 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. |
| 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 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 +  *Type of location:* 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 | Y | 1x |  | The structure of the code is defined in Title II. |
| 5/24 | Customs office of first 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). |
| 5/25 | Actual customs office of first 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 of the goods | n8 (yyyymmdd) | N | 1x | 1x |  |
| 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 |  |
| 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 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 – Combined nomenclature code | an..8 | N |  | 1x |  |
| 6/15 | Commodity code – TARIC code | an2 | N |  | 1x | To be completed in accordance with the TARIC code (two characters for the application of specific Union measures in respect of formalities to be completed at destination). |
| 6/16 | Commodity code – TARIC additional code(s) | an4 | N |  | 99x | To be completed in accordance with the TARIC codes (additional codes). |
| 6/17 | Commodity code – National 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 |
| 7/1 | Transhipments | *Place of transhipment:* *Country:* a2 +  *Type of location:* 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  +  *Identity of new means 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 | 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 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 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 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. |
| 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 during carriage | an..512 | N | 1x |  |  |
| 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, other charges:* n..16,2 +  *Customs office of guarantee:* an8 | 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). |
| 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 [[8]](#footnote-8) shall be used. Where paper-based customs declarations are used, this digit will be entered in the left-hand side of box 24.  Member States may also provide for a second digit from the list in column B of that table to be collected. Where paper-based customs declarations are used, the second digit must be entered in the right-hand side of box 24. |
| 8/6 | Statistical value | n..16,2 | N |  | 1x |  |
| 8/7 | Writing-off | *Document type*  *(Union codes):* a1+an3  OR  *(national codes)*: n1+an3  +  *Document identifier*: an..35 +  *Issuing authority name:* an..70 +  *Date of validity:* an8 (yyyymmdd) +  *Measurement unit and qualifier, if applicable:* an..4 +  *Quantity:* an..16,6 | N |  | 99x | The measurement units defined in TARIC shall be used. |

**Title II**

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

**Codes**

1. ***Introduction***

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

1. ***Codes***

***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 requirementstable 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 requirementstable 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 – 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 | F1a = F1b + F1c + 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 number | Part of F2d |
| 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 dataset lodged pre-loading in accordance with Article 106(1) second subparagraph of [Delegated Regulation (EU) 2015/… supplementing Regulation (EU) No 952/2013] | F3b |
| 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-Uniongoods 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 for release for free circulation | 01, 07, 40 |
| I1 | Import Simplified declaration | 01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68 |

***1/11. Additional procedure***

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

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

**Inward processing**

*(Article 256 of the Code)*

|  |  |
| --- | --- |
| 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[[9]](#footnote-9)). | 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 |

**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 /proof of the customs status of Union goods/ notification is lodged (alpha 2 country code) |  | a2 | RO |
| 3 | Unique identifier for message per year and country |  | 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 |
| 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 |
| 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 |
| --- | --- | --- | --- |
|  |  |  |  |
| Article 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 |
| Article 241(1) second sub-paragraphof [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 |
| 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" [[10]](#footnote-10) | 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 |
| 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 |
| 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 |

1. 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 |

1. 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)  FOB (Incoterms 2010)  CFR (Incoterms 2010)  CIF (Incoterms 2010)  DES (Incoterms 2000)  DEQ (Incoterms 2000) | Free along ship  Free on board  Cost and freight  Cost, insurance and freight  Delivered ex ship  Delivered ex quay | Named port of shipment  Named port of shipment  Named port of destination  Named port of destination  Named port of destination  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 ([[11]](#footnote-11)\*)

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 (an3) would be taken up by the UN/LOCODE [[12]](#footnote-12) 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

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   + 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 | Limited validity — 99200 |
| * + 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   + 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 | Alternative proof — 99202 |
| * + BG Различия: митническо учреждение, където са представени стоките …… (наименование и държава )   + CS Nesrovnalosti: úřad, kterému bylo zboží předloženo …… (název a země)   + DA Forskelle: det sted, hvor varerne blev frembudt …… (navn og land)   + DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte …… (Name und Land)   + EE Erinevused: asutus, kuhu kaup esitati …….(nimi ja riik)   + EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο …… (Όνομα και χώρα)   + ES Diferencias: mercancías presentadas en la oficina …… (nombre y país)   + FR Différences: marchandises présentées au bureau …… (nom et pays)   + 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) | Differences: office where goods were presented …… (name and country) — 99203 |
| * + BG Извеждането от …………… подлежи на ограничения или такси съгласно Регламент/Директива/Решение № …,   + CS Výstup ze …………… podléhá omezením nebo dávkám podle nařízení/směrnice/ rozhodnutí č …   + DA Udpassage fra …………… undergivet restriktioner eller afgifter i henhold til forordning/direktiv/ afgørelse nr. …   + DE Ausgang aus ……………- gemäß Verordnung/Richtlinie/Beschluss Nr. … Beschränkungen oder Abgaben unterworfen.   + EE … territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr…   + EL Η έξοδος από …………… υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. …   + ES Salida de …………… sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/ Decisión no …   + FR Sortie de …………… soumise à des restrictions ou à des impositions par le règlement ou la directive/décision no …   + HR Izlaz iz … podliježe ograničenjima ili pristojbama na temelju Uredbe/Direktive/Odluke br. …   + IT Uscita 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-restrizzjonijiet jew ħlasijiet taħt Regola/ Direttiva/Deċiżjoni Nru …   + NL Bij uitgang uit de ………………zijn de beperkingen of heffingen van Verordening/ Richtlijn/Besluit nr. … van toepassing.   + PL Wyprowadzenie z …………… podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr …   + PT Saída da …………… sujeita a restrições ou a imposições pelo(a) Regulamento/ Directiva/Decisão n.o …   + RO Ieşire din ……………supusă restricţiilor sau impozitelor prin Regulamentul/ Directiva/Decizia nr …   + SL Iznos iz …………… zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. …   + SK Výstup z ……………podlieha obmedzeniam alebo platbám podľa nariadenia/ smernice/rozhodnutia č ….   + FI …………… vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o … mukaisia rajoituksia tai maksuja   + SV Utförsel från …………… underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr … * EN Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No … | Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No ... — 99204 |
| * + BG Одобрен изпращач   + CS Schválený odesílatel   + DA Godkendt afsender   + DE Zugelassener Versender   + EE Volitatud kaubasaatja   + EL Εγκεκριμένος αποστολέας   + ES Expedidor autorizado   + FR Expéditeur agréé   + HR Ovlašteni pošiljatelj   + IT Speditore autorizzato   + LV Atzītais nosūtītājs   + LT Įgaliotasis 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 | Authorised consignor — 99206 |
| * + BG Освободен от подпис   + CS Podpis se nevyžaduje   + DA Fritaget for underskrift   + DE Freistellung von der Unterschriftsleistung   + EE Allkirjanõudest loobutud   + EL Δεν απαιτείται υπογραφή   + ES Dispensa de firma   + FR Dispense de signature   + HR Oslobođeno potpisa   + IT Dispensa dalla firma   + LV Derīgs bez paraksta   + LT Leista nepasirašyti   + HU Aláírás alól mentesítve   + MT Firma mhux meħtieġa   + NL Van ondertekening vrijgesteld   + PL Zwolniony ze składania podpisu   + PT Dispensada a assinatura   + RO Dispensă de semnătură   + SL Opustitev podpisa   + SK Upustenie od podpisu   + FI Vapautettu allekirjoituksesta   + SV Befrielse från underskrift   + EN Signature waived | Signature waived — 99207 |
| * + BG ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ   + CS ZÁKAZ SOUBORNÉ JISTOTY   + DA FORBUD MOD SAMLET 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   + 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 | COMPREHENSIVE GUARANTEE PROHIBITED — 99208 |
| * + BG ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ   + CS NEOMEZENÉ POUŽITÍ   + DA UBEGRÆNSET ANVENDELSE   + DE UNBESCHRÄNKTE VERWENDUNG   + EE PIIRAMATU KASUTAMINE   + ΕL ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ   + ES UTILIZACIÓN NO LIMITADA   + FR UTILISATION NON LIMITÉE   + HR NEOGRANIČENA UPORABA   + IT UTILIZZAZIONE NON LIMITATA   + LV NEIEROBEŽOTS IZMANTOJUMS   + LT NEAPRIBOTAS NAUDOJIMAS   + HU KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT   + MT UŻU MHUX RISTRETT   + NL GEBRUIK ONBEPERKT   + PL NIEOGRANICZONE KORZYSTANIE   + PT UTILIZAÇÃO ILIMITADA   + RO UTILIZARE NELIMITATĂ   + SL NEOMEJENA UPORABA   + SK NEOBMEDZENÉ POUŽITIE   + FI KÄYTTÖÄ EI RAJOITETTU   + SV OBEGRÄNSAD ANVÄNDNING   + EN UNRESTRICTED USE | UNRESTRICTED USE — 99209 |
| * + BG Разни   + CS Různí   + DA Diverse   + DE Verschiedene   + EE Erinevad   + EL Διάφορα   + ES Varios   + FR Divers   + HR Razni   + IT Vari   + LV Dažādi   + LT Įvairūs   + HU Többféle   + MT Diversi   + NL Diverse   + PL Różne   + PT Diversos   + RO Diverşi   + SL Razno   + SK Rôzne   + FI Useita   + SV Flera   + EN Various | Various — 99211 |
| * + BG Насипно   + CS Volně loženo   + DA Bulk   + DE Lose   + EE Pakendamata   + EL Χύμα   + ES A granel   + FR Vrac   + HR Rasuto   + IT Alla rinfusa   + LV Berams(lejams)   + LT Nesupakuota   + HU 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 | Bulk — 99212 |
| * + BG Изпращач   + CS Odesílatel   + DA Afsender   + DE Versender   + EE Saatja   + EL Αποστολέας   + ES Expedidor   + FR Expéditeur   + HR Pošiljatelj   + IT Speditore   + LV Nosūtītājs   + LT Siuntėjas   + HU Feladó   + MT Min jikkonsenja   + NL Afzender   + PL Nadawca   + PT Expedidor   + RO Expeditor   + SL Pošiljatelj   + SK Odosielateľ   + FI Lähettäjä   + SV Avsändare   + EN Consignor | Consignor — 99213 |

**Annex 12-01**

**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. |
| 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 |  |
| 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 |  |
| 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 |  |
| 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.

1. ***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**

**Binding origin information decisions**







1. OJ L 328, 28.11.2012, p. 7-15 [↑](#footnote-ref-1)
2. OJ L 393, 30.12.2006, p. 1-39 [↑](#footnote-ref-2)
3. OJ L 328, 28.11.2012, p. 7-15 [↑](#footnote-ref-3)
4. OJ L 328, 28.11.2012, p. 7-15 [↑](#footnote-ref-4)
5. [↑](#footnote-ref-5)
6. OJ L. 150 of 20.5.2014, p. 1. [↑](#footnote-ref-6)
7. OJ L 328, 28.11.2012, p. 7-15 [↑](#footnote-ref-7)
8. OJ L 37, 10.02.2010, p. 1. [↑](#footnote-ref-8)
9. Annex I to the Treaty on the functioning of the European Union [↑](#footnote-ref-9)
10. Convention on a common transit procedure of 20 May 1987, O.J. L 226, 13.8.1987 [↑](#footnote-ref-10)
11. \* Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference. [↑](#footnote-ref-11)
12. Recommendation 16 on UN/LOCODE – CODE FOR PORTS AND OTHER LOCATIONS [↑](#footnote-ref-12)