

II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2015/2446

of 28 July 2015

supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 290

Having regard to Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Articles 2, 7, 10, 24, 31, 36, 40, 62, 65, 75, 88, 99, 106, 115, 122, 126, 131, 142, 151, 156, 160, 164, 168, 175, 180, 183, 186, 196, 206, 212, 216, 221, 224, 231, 235, 253, 265 thereof,

Whereas:

- (1) Regulation (EU) No 952/2013 (Code), in its consistency with the Treaty on the Functioning of the European Union (TFEU), delegates on the Commission the power to supplement certain non-essential elements of the Code, in accordance with Article 290 TFEU. The Commission is therefore called to exercise new powers in the post-Lisbon Treaty context, in order to allow for a clear and proper application of the Code.
- (2) During its preparatory work, the Commission has carried out appropriate consultations, including at expert level and with the relevant stakeholders, who actively contributed to the drafting of this Regulation.
- (3) The Code promotes the use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council ⁽²⁾, which is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, thus reducing costs for business and risk for society. Therefore, all exchanges of information between customs authorities and between economic operators and customs authorities and the storage of such information using electronic data-processing techniques require specifications on the information systems dealing with the storage and processing of customs information and the need to provide for the scope and purpose of the electronic systems to be put in place in agreement with the Commission and the Member States. More specific information needs also to be provided for the specific systems related to customs formalities or procedures, or in the case of systems where the EU harmonised interface is defined as a component of the system offering a direct and EU harmonised access to trade, in the form of a service integrated in the electronic customs system.
- (4) The procedures based on electronic systems laid down in Commission Regulation (EEC) No 2454/93 ⁽³⁾ and already applied for the areas of import, export and transit have proven to be efficient. Therefore, continuity in the application of those rules should be ensured.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (OJ L 23, 26.1.2008, p. 21).

⁽³⁾ Commission Regulation (EEC) No 2454/93 of 2 July 1993, laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

- (5) To facilitate the use of electronic data-processing techniques and to harmonise their use, common data requirements should be laid down for each of the areas for which those data-processing techniques are to be applied. The common data requirements should be in line with Union and national data protection provisions in force.
- (6) In order to ensure a level playing field between postal operators and other operators, a uniform framework for the customs clearance of items of correspondence and postal consignments should be adopted in order to allow for the use of electronic systems. With a view to providing trade facilitation while preventing fraud and protecting the rights of consumers, appropriate and feasible rules for declaring postal items to customs should be laid down that take into due consideration the obligation of postal operators to provide universal postal service in accordance with the acts of the Universal Postal Union.
- (7) In order to achieve additional flexibility for economic operators and customs authorities, it should be possible to allow for the use of means other than electronic data-processing techniques in situations where also the risk of fraud is limited. Those situations should in particular cover the notification of the customs debt, exchange of the information establishing the conditions for the relief of import duty; notification by the same means by the customs authorities where the declarant has lodged a declaration using means other than electronic data-processing techniques; presentation of the Master Reference Number (MRN) for transit in ways other than on a transit accompanying document, the possibility to lodge retrospectively an export declaration and to present the goods at the customs office of exit as well as evidence that the goods have left the custom territory of the Union or the exchange and storage of information relating to an application and a decision relating to binding origin information.
- (8) In situations where the use of electronic data-processing techniques would mean excessive efforts for the economic operators, for the sake of the alleviation of those efforts, the use of other means should be allowed, in particular for the proof of the customs status of Union goods for commercial consignments of limited value or the use of oral declaration for export also for commercial goods provided that their value does not exceed the statistical threshold. The same applies to a traveller other than an economic operator for situations where he makes a request for a proof of the customs status of Union goods or for fishing vessels up to a certain length. Moreover, due to obligations emanating from international agreements which foresee that procedures are carried on paper it would be contrary to those agreements to impose an obligation to use electronic data-processing techniques.
- (9) For the purpose to have a unique identification of economic operators it should be clarified that each economic operator is to register only once with a clearly defined data set. The registration of economic operators not established in the European Union as well as of persons other than economic operators allows for the proper functioning of electronic systems that require an EORI number as an unequivocal reference to the economic operator. Data should not be stored for longer than needed and therefore rules for the invalidation of an EORI number should be foreseen.
- (10) The period for exercising the right to be heard by a person applying for a decision relating to the application of the customs legislation (applicant) should be sufficient to allow the applicant to prepare and submit his point of view to the customs authorities. That period, should, nevertheless, be reduced in cases where the decision pertains to the results of the control of goods not properly declared to customs.
- (11) In order to strike a balance between the effectiveness of the customs authorities' tasks and the respect of the right to be heard, it is necessary to provide for certain exemptions from the right to be heard.
- (12) In order to enable the customs authorities to take decisions which will have a Union-wide validity in the most efficient way, uniform and clear conditions for both the customs administrations and the applicant should be established. Those conditions should relate in particular to the acceptance of an application for a decision, not only with regard to new applications, but also taking into account any previous decision annulled or revoked, as this acceptance should encompass only applications that provide customs authorities with the necessary elements to analyse the request.
- (13) In cases where the customs authorities ask for additional information which is necessary for them to reach their decision, it is appropriate to provide for an extension of the time-limit for taking that decision, in order to assure an adequate examination of all the information provided by the applicant.

- (14) In certain cases a decision should take effect from a date which is different from the date on which the applicant receives it or is deemed to have received it, namely when the applicant has requested a different date of effect or the effect of the decision is conditional to the completion of certain formalities by the applicant. Those cases should be thoroughly identified, for the sake of clarity and legal certainty.
- (15) For the same reasons, the cases where a customs authority has the obligation to re-assess and, where appropriate, suspend a decision should also be thoroughly identified.
- (16) With a view to ensuring the necessary flexibility and in order to facilitate audit-based controls, a supplementary criterion should be established for those cases where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code.
- (17) For the sake of trade facilitation, it is desirable to determine that applications for decisions relating to binding information may also be submitted in the Member State where the information is to be used.
- (18) In order to avoid the issuing of incorrect or non-uniform decisions relating to binding information, it is appropriate to determine that specific time-limits should apply for issuing such decisions in cases where the normal time-limit cannot be met.
- (19) While the simplifications for an Authorised Economic Operator (AEO) should be determined as part of the specific provisions on customs simplifications for reasons of convenience, facilitations for AEO have to be assessed against the security and safety risks associated with a particular process. Since the risks are addressed where an economic operator authorised for security and safety as referred to in Article 38(2)(b) of the Code (AEOS) lodges a customs declaration or a re-export declaration for goods taken out of the customs territory of the Union, risk analysis for security and safety purposes should be carried out on the basis of such declaration and no additional particulars related to security and safety should be required. With a view to the criteria for granting the status, the AEO should enjoy a favourable treatment in the context of controls unless the controls are jeopardised or required according to a specific threat level or by other Union legislation.
- (20) By Decision 94/800/EC ⁽¹⁾ the Council approved the Agreement on Rules of Origin (WTO-GATT 1994), annexed to the final act signed in Marrakesh on 15 April 1994. The Agreement on Rules of Origin states that specific rules for origin determination of some product sectors should first of all be based on the country where the production process has led to a change in tariff classification. Only where that criterion does not allow to determine the country of last substantial transformation can other criteria be used, such as a value added criterion or the determination of a specific processing operation. Considering that the Union is party to that Agreement it is appropriate to lay down provisions in the Union customs legislation reflecting those principles laid down in that Agreement for the determination of the country where goods underwent their last substantial transformation.
- (21) In order to prevent manipulation of the origin of imported goods with the purpose of avoiding the application of commercial policy measures, the last substantial processing or working should in some cases be deemed not to be economically justified.
- (22) Rules of origin applicable in connection with the definition of the concept of 'originating products' and with cumulation within the framework of the Union's Generalised System of Preferences (GSP) and of the preferential tariff measures adopted unilaterally by the Union for certain countries or territories should be established in order to ensure that the preferences concerned are only granted to products genuinely originating in GSP beneficiary countries and in these countries or territories, respectively and thus benefit their intended recipients.
- (23) In view of avoiding disproportionate administrative costs while ensuring protection of the financial interests of the Union, it is necessary, in the context of simplification and facilitation, to ensure that the authorisation granted to determine specific amounts relating to the customs value on the basis of specific criteria is subject to appropriate conditions.

⁽¹⁾ Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

- (24) It is necessary to establish calculation methods in order to determine the amount of import duty to be charged on processed products obtained under inward processing, as well as for cases where a customs debt is incurred for processed products resulting from the outward processing procedure and where specific import duty is involved.
- (25) No guarantee should be required for goods placed under the temporary admission procedure where this is not economically justified.
- (26) The types of security most used for ensuring payment of a customs debt are a cash deposit or its equivalent or the provision of an undertaking given by a guarantor; however, economic operators should have the possibility to provide to the customs authorities other types of guarantee as long as those types provide equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid. It is therefore necessary to determine those other types of guarantee and specific rules regarding their use.
- (27) In order to ensure a proper protection of the financial interests of the Union and of the Member States and a level playing field between economic operators, economic operators should only benefit from a reduction of the level of the comprehensive guarantee or from a guarantee waiver if they fulfil certain conditions demonstrating their reliability
- (28) In order to ensure legal certainty it is necessary to supplement the rules of the Code on the release of the guarantee where goods are placed under the Union transit procedure and where a CPD carnet or an ATA carnet is used.
- (29) The notification of the customs debt is not justified under certain circumstances where the amount concerned is less than EUR 10. The customs authorities should therefore be exempted from notification for the customs debt in those cases.
- (30) In order to avoid recovery proceedings where remission of import or export duty is likely to be granted, there is a need to provide for a suspension of the time-limit for payment of the amount of duty until the decision has been taken. In order to protect the financial interests of the Union and the Member States a guarantee should be required to benefit from such suspension except where this would cause serious economic or social difficulties. The same should apply where the customs debt is incurred through non-compliance, provided that no deception or obvious negligence can be attributed to the person concerned.
- (31) In order to ensure uniform conditions for the implementation of the Code and to offer clarification as to the detailed rules on the basis of which the UCC provisions are to be put into practice, including the specifications and the procedures to be fulfilled, requirements and clarifications should be included on the conditions for application for repayment or remission, the notification of a decision on repayment or remission, the formalities and the time-limit to take a decision on repayment or remission. General provisions should be applicable when decisions are to be taken by the Member States' customs authorities, whereas it is appropriate to lay down a specific procedure for those cases where a decision is to be taken by the Commission.. This Regulation regulates the procedure concerning the decision of repayment or remission to be taken by the Commission, notably on the transmission of the file to the Commission, the notification of the decision and the application of the right to be heard, taking into account the Union interest in ensuring that the customs provisions are respected and the interests of economic operators acting in good faith.
- (32) Where the extinguishment of the customs debt occurs due to situations of failures with no significant effect on the correct operation of the customs procedure concerned, those situations should include in particular cases of non-compliance with certain obligations provided that the non-compliance can be remedied afterwards.
- (33) The experience gained with the electronic system relating to entry summary declarations and the requirements for customs stemming from the EU Action Plan on Air Cargo Security ⁽¹⁾ have highlighted the need for improving the data quality of such declarations, notably by requiring the real supply-chain parties to motivate the transaction and movements of goods. Since contractual arrangements prevent the carrier from providing all of the required particulars, those cases and the persons holding and required to provide that data should be determined.

⁽¹⁾ Council document 16271/1/10 Rev. 1.

- (34) In order to allow for further improving the effectiveness of security and safety-related risk analysis for air transport and, in the case of containerised cargo, for maritime transport, required data should be submitted before loading the aircraft or the vessel, while in the other cases of transport of goods risk analysis can effectively also be carried out where the data is submitted before the arrival of goods in the customs territory of the Union. For the same reason, it is justified to replace the general waiver from the obligation to lodge an entry summary declaration for goods moved under the acts of the Universal Postal Union by a waiver for items of correspondence and to remove the waiver based on the value of the goods as the value cannot be a criterion for assessing the security and safety risk.
- (35) In order to ensure a smooth flow in the movement of goods, it is appropriate to apply certain customs formalities and controls to trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC ⁽¹⁾ or of Council Directive 2008/118/EC ⁽²⁾ apply and the rest of the customs territory of the Union, or to trade between parts of that territory where those provisions do not apply.
- (36) The presentation of the goods on arrival in the customs territory of the Union and the temporary storage of goods should as a general rule take place in the premises of the competent customs office or in temporary storage facilities operated exclusively by the holder of an authorisation granted by the customs authorities. However, in order to achieve additional flexibility for economic operators and customs authorities, it is appropriate to provide for the possibility to approve, a place other than the competent customs office for the purposes of the presentation of goods or a place other than a temporary storage facility for the temporary storage of the goods.
- (37) In order to increase clarity for the economic operators in respect of the customs treatment of goods entering the customs territory of the Union, rules should be defined for situations where the presumption of the customs status of Union goods does not apply. Furthermore, rules should be laid down for situations where goods keep their customs status as Union goods when they have temporarily left the customs territory of the Union and re-enter so that both traders and the customs administrations can handle those goods efficiently at re-entry. Conditions for the granting of facilitation in the establishment of the proof of the customs status of Union goods should be determined with a view to alleviating the administrative burden for the economic operators.
- (38) In order to facilitate the correct application of the benefit of relief from import duty, it is appropriate to determine the cases where goods are considered to be returned in the state in which they were exported and the specific cases of returned goods which have benefited from measures laid down under the common agricultural policy and also benefit from relief from import duty.
- (39) In the case where a simplified declaration for placing goods under a customs procedure is regularly used, appropriate conditions and criteria, similar to the ones applying to AEOs, should be fulfilled by the authorisation holder, in order to ensure the adequate use of simplified declarations. The conditions and criteria should be proportionate to the benefits of the regular use of simplified declarations. Moreover, harmonised rules should be established with regard to the time-limits for lodging a supplementary declaration and any supporting documents which are missing at the time where the simplified declaration is lodged.
- (40) In order to seek a balance between facilitation and control, appropriate conditions, distinct from the ones applicable for special procedures, should be laid down for the use of the simplified declaration and entry in the declarant's records as simplifications for placing goods under a customs procedure.
- (41) Due to the requirements as regards the supervision of the exit of goods, entry in the declarant's records for export or re-export should be possible only where the customs authorities can deal without a customs declaration on the basis of a transaction and limited to specific cases.
- (42) Where an amount of import duty is potentially not payable as a result of a request for the granting of a tariff quota, the release of the goods should not be conditional upon the lodging of a guarantee where there is no reason to suppose that the tariff quota will be very shortly exhausted.

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

⁽²⁾ Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

- (43) In order to achieve additional flexibility for economic operators and customs authorities, authorized banana weighers should be allowed to draw up banana weighing certificate that will be used as supporting documents for the verification of the customs declaration for release for free circulation..
- (44) In certain situations it is appropriate that a customs debt does not incur and import duty is not payable by the holder of the authorisation. Therefore, it should be possible to extend the time-limit for the discharge of a special procedure in such cases.
- (45) In the interest of having the right balance between minimising the administrative burden for both the customs administrations and the economic operators and ensuring the correct application of the transit procedures and preventing misuse, transit simplifications should be made available to reliable economic operators and on the basis of harmonised criteria to the widest possible extent. Therefore, the requirements for access to those simplifications should be aligned with the conditions and criteria applying to the economic operators who wish to be granted the status of AEO.
- (46) In order to prevent possible fraudulent actions in cases of certain transit movements linked with export, rules for specific cases should be determined where goods having the customs status of Union goods are placed under the external transit procedure.
- (47) The Union is a contracting party to the Convention on temporary admission ⁽¹⁾, including any subsequent amendments thereof (Istanbul Convention). Therefore, the requirements of specific use under temporary admission which allow the temporary use of non-Union goods in the customs territory of the Union with total or partial relief from import duty, which are laid down in this Regulation, have to be in line with that Convention.
- (48) Customs procedures concerning customs warehousing, free zones, end-use, inward processing and outward processing should be simplified and rationalised in order to make the use of special procedures more attractive for trade. Therefore, the various inward processing procedures under the drawback system and the suspension system and the processing under customs control should be merged into a single procedure of inward processing.
- (49) Legal certainty and equal treatment between economic operators require the indication of the cases in which an examination of the economic conditions for inward and outward processing is required.
- (50) In order for traders to benefit from increased flexibility regarding the use of equivalent goods, it should be possible to use equivalent goods under the outward processing procedure.
- (51) In order to reduce administrative costs, a longer period of validity of authorisations for specific use and processing than the one applied under Regulation (EEC) No 2454/93 should be laid down.
- (52) A bill of discharge should not only be required for inward processing but also for end-use in order to facilitate the recovery of any amount of import duty and hence, to safeguard the financial interests of the Union.
- (53) It is appropriate to determine clearly the cases in which movement of goods which have been placed under a special procedure other than transit is allowed, so that it is not necessary to use the external Union transit procedure which would require two additional customs declarations.
- (54) In order to ensure the most effective and the least disruptive risk analysis, the pre-departure declaration should be lodged within time-limits taking account of the particular situation of the mode of transport concerned. For maritime transport, in the case of containerised cargo, required data should be submitted already within a time-limit before loading the vessel, while in the other cases of transport of goods risk analysis can effectively also be carried out where the data is submitted within a time-limit subject to the departure of goods from the customs territory of the Union. The obligation to lodge a pre-departure declaration should be waived where the type of goods, their transport modalities or their specific situation allow for the assessment that no security and safety risk related data need to be required without prejudice to the obligations related to export or re-export declarations.

⁽¹⁾ OJ L 130, 27 May 1993, p. 1.

- (55) In order to achieve additional flexibility for the customs authorities when dealing with certain irregularities in the framework of the export procedure, it should be possible to invalidate the customs declaration on customs initiative.
- (56) In order to safeguard the legitimate interests of economic operators and ensure the continued validity of decisions taken and authorisations granted by customs authorities on the basis of the provisions of the Code and or on the basis of Council Regulation (EEC) No 2913/92 ⁽¹⁾ and Regulation (EEC) No 2454/93, it is necessary to establish transitional provisions in order to allow for the adaptation of those decisions and authorisations to the new legal rules.
- (57) In order to afford Member States sufficient time to adjust customs seals and seals of a special type used to ensure the identification of goods under a transit procedure to the new requirements laid down in this Regulation, it is appropriate to provide for a transitional period during which Member States may continue using seals satisfying the technical specifications laid down in Regulation (EEC) No 2454/93.
- (58) The general rules supplementing the Code are closely interlinked, they cannot be separated due to the inter-relatedness of their subject matter while they contain horizontal rules that apply across several customs procedures. Therefore, it is appropriate to group them together in a single Regulation in order to ensure legal coherence,
- (59) The provisions of this Regulation should apply as from 1 May 2016 in order to enable the full application of the Code,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

Article 1

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) 'agricultural policy measure' means the provisions related to import and export activities for products which are covered by Annex 71-02, points 1, 2 and 3;
- (2) 'ATA Carnet' means an international customs document for temporary admission issued in accordance with the ATA Convention or the Istanbul Convention;
- (3) 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;
- (4) 'Istanbul Convention' means the Convention on temporary admission done at Istanbul on 26 June 1990;
- (5) 'baggage' means all goods carried by whatever means in relation to a journey of a natural person;
- (6) 'Code' means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
- (7) 'Union airport' means any airport situated in the customs territory of the Union;
- (8) 'Union port' means any sea port situated in the customs territory of the Union;

⁽¹⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 91).

- (9) 'Convention on a common transit procedure' means the Convention on a common transit procedure ⁽¹⁾;
- (10) 'common transit country' means any country, other than a Member State of the Union that is a contracting party to the Convention on a common transit procedure;
- (11) 'third country' means a country or territory outside the customs territory of the Union;
- (12) 'CPD Carnet' means an international customs document used for temporary admission of means of transport issued in accordance with the Istanbul Convention;
- (13) 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;
- (14) 'customs office of destination' means the customs office where the goods placed under a transit procedure are presented in order to end the procedure;
- (15) 'customs office of first entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory.
- (16) 'customs office of export' means the customs office where the export declaration or the re-export declaration is lodged for goods being taken out of the customs territory of the Union;
- (17) 'customs office of placement' means customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods for a special procedure;
- (18) 'Economic Operators Registration and Identification number' (EORI number) means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person in order to register him for customs purposes;
- (19) 'exporter' means
- (a) the person established in the customs territory of the Union who, at the time when the declaration is accepted, holds the contract with the consignee in the third country and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union,
 - (b) the private individual carrying the goods to be exported where these goods are contained in the private individual's personal baggage,
 - (c) in other cases, the person established in the customs territory of the Union who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.
- (20) 'generally accepted accounting principles' means the principles which are recognised or have substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;
- (21) 'goods of a non-commercial nature' means
- (a) goods contained in consignments sent by one private individual to another, where such consignments:
 - (i) are of an occasional nature;

⁽¹⁾ OJ L 226, 13.8.1987, p. 2.

- (ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and
 - (iii) are sent to the consignee by the consignor free of payment of any kind;
- (b) goods contained in travellers' personal baggage, where they:
 - (i) are of an occasional nature; and
 - (ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons;
- (22) 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to declarations or notifications referred to in Article 5(9) to (14) of the Code, to TIR operations or to proofs of the customs status of Union goods;
- (23) 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have been taken out of the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties;
- (24) 'goods in postal consignment' means goods other than items of correspondence, contained in a postal parcel or package and conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Union Convention adopted on 10 July 1984 under the aegis of the United Nations Organisation;
- (25) 'postal operator' means an operator established in and designated by a Member State to provide the international services governed by the Universal Postal Convention;
- (26) 'items of correspondence' means letters, postcards, braille letters and printed matter not liable to import or export duty;
- (27) 'outward processing IM/EX' means the prior import of processed products obtained from equivalent goods under outward processing before the export of the goods they are replacing, referred to in Article 223(2)(d) of the Code;
- (28) 'outward processing EX/IM' means the export of Union goods under outward processing before the import of processed products;
- (29) 'inward processing EX/IM' means the prior export of processed products obtained from equivalent goods under inward processing before the import of the goods they are replacing, referred to in Article 223(2)(c) of the Code;
- (30) 'inward processing IM/EX' means the import of non-Union goods under inward processing before the export of processed products;
- (31) 'private individual' means natural persons other than taxable persons acting as such as defined by Council Directive 2006/112/EC ;
- (32) 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 242(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;

- (33) 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 242(2) of the Code lie with the holder of the procedure;
- (34) 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;
- (35) 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply;
- (36) 'supervising customs office' means
- (a) in case of temporary storage as referred to in Title IV of the Code or in case of special procedures other than transit as referred to in Title VII of the Code, the customs office indicated in the authorisation to supervise either the temporary storage of the goods or the special procedure concerned;
 - (b) in case of simplified customs declaration, as referred to in Article 166 of the Code, centralised clearance, as referred to in Article 179 of the Code, entry in the records, as referred to in Article 182 of the Code the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned;
- (37) 'TIR Convention' means the Customs Convention on the International Transport of Goods under cover of TIR carnets done at Geneva on 14 November 1975;
- (38) 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;
- (39) 'transhipment' means the loading or unloading of products and goods on board a means of transport to another means of transport;
- (40) 'traveller' means any natural person who:
- (a) enters into the customs territory of the Union temporarily and is not normally resident there, or
 - (b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or
 - (c) temporarily leaves the customs territory of the Union where he is normally resident, or
 - (d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;
- (41) 'waste and scrap' means either of the following:
- (a) goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature;
 - (b) in the context of end-use or inward processing, goods or products resulting from a processing operation, which have no or low economic value and which cannot be used without further processing.
- (42) 'pallet' means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;
- (43) 'Union factory ship' means a vessel which is registered in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board;

- (44) 'Union fishing vessel' means a vessel which is registered in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
- (45) 'regular shipping service' means a service which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union port.

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 1

Incurrence of a customs debt

Section 1

Provisions common to customs debts incurred on import and export

Subsection 1

Rules for calculation of the amount of import or export duty*Article 72***Calculation of the amount of import duty on processed products resulting from inward processing**

(Article 86(3) of the Code)

1. In order to determine the amount of import duty to be charged on processed products in accordance with Article 86(3) of the Code, the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined in accordance with paragraphs 2 to 6.
2. The quantitative scale method laid down in paragraphs 3 and 4 shall be applied in the following cases:
 - (a) where only one kind of processed products is derived from the processing operations;
 - (b) where different kinds of processed products are derived from the processing operations and all constituents or components of the goods placed under the procedure are found in each of those processed products.
3. In the case referred to in paragraph 2(a), the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined by applying the percentage which the processed products for which a customs debt is incurred constitute of the total quantity of the processed products resulting from the processing operation, to the total quantity of the goods placed under the inward processing procedure.
4. In the case referred to in paragraph 2(b), the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined by applying, to the total quantity of the goods placed under the inward processing procedure, a percentage calculated by multiplying the following factors:
 - (a) the percentage which the processed products for which a customs debt is incurred constitute of the total quantity of the processed products of the same kind resulting from the processing operation;
 - (b) the percentage which the total quantity of the processed products of the same kind, irrespective of whether a customs debt is incurred, constitutes of the total quantity of all processed products resulting from the processing operation.
5. Quantities of goods placed under the procedure which are destroyed and lost during the processing operation, in particular by evaporation, desiccation, sublimation or leakage, shall not be taken into account in the application of the quantitative scale method.
6. In cases other than those referred to in paragraph 2, the value scale method shall apply in accordance with the second, third and fourth subparagraphs.

The quantity of the goods placed under the inward processing procedure considered to be present in processed products for which a customs debt is incurred shall be determined by applying, to the total quantity of the goods placed under the inward processing procedure, a percentage calculated by multiplying the following factors:

- (a) the percentage which the processed products for which a customs debt is incurred constitute of the total value of the processed products of the same kind resulting from the processing operation;
- (b) the percentage which the total value of the processed products of the same kind, irrespective of whether a customs debt is incurred, constitute of the total value of all processed products resulting from the processing operation.

For the purposes of applying the value scale method, the value of the processed products shall be established on the basis of current ex-works prices in the customs territory of the Union or, where such ex-works prices cannot be determined, the current selling prices in the customs territory of the Union for identical or similar products. Prices between parties which appear to be associated or to have a compensatory arrangement with each other may not be used for the determination of the value of the processed products unless it is determined that the prices are unaffected by the relationship.

Where the value of the processed products cannot be determined pursuant to the third subparagraph, it shall be determined by any reasonable method.

Article 73

Application of the provisions on end-use procedure to processed products resulting from inward processing

(Article 86(3) of the Code)

1. For the purposes of the application of Article 86(3) of the Code, when determining the amount of import duty corresponding to the customs debt on processed products resulting from the inward processing procedure, the goods placed under that procedure shall benefit from a duty exemption or a reduced rate of duty on account of their specific use, which would have been applied to those goods if they had been placed under the end-use procedure in accordance with Article 254 of the Code.
2. Paragraph 1 shall apply where the following conditions are fulfilled:
 - (a) an authorisation to place the goods under the end-use procedure could have been issued, and
 - (b) the conditions for the duty exemption or the reduced rate of duty on account of specific use of those goods would have been fulfilled at the time of acceptance of the customs declaration for placing goods under the inward processing procedure.

Article 74

Application of the preferential tariff treatment to goods placed under inward processing

(Article 86(3) of the Code)

For the purposes of the application of Article 86(3) of the Code, where, at the time of the acceptance of the customs declaration for placing goods under the inward processing procedure the imported goods fulfil the conditions to qualify for preferential tariff treatment within tariff quotas or ceilings, those goods shall be eligible for any preferential tariff treatment provided for in respect of identical goods at the time of acceptance of the declaration of release for free circulation.

Article 75

Specific import duty on processed products resulting from outward processing or replacement products

(Article 86(5) of the Code)

Where a specific import duty is to be applied in relation to processed products resulting from the outward processing procedure or replacement products, the amount of the import duty shall be calculated on the basis of the customs value of the processed products at the time of acceptance of the customs declaration for release for free circulation minus the statistical value of the corresponding temporary export goods at the time when they were placed under outward processing, multiplied by the amount of import duty applicable to the processed products or replacement products, divided by the customs value of the processed products or replacement products.

*Article 76***Derogation for the calculation of the amount of import duty on processed products resulting from inward processing**

(Article 86(3) and 86(4) of the Code)

Article 86(3) of the Code shall apply without a request from the declarant where all of the following conditions are fulfilled:

- (a) the processed products resulting from the inward processing procedure are imported directly or indirectly by the relevant holder of the authorisation within a period of one year after their re-export;
- (b) the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward-processing procedure, have been subject to a commercial or an agricultural policy measure or an anti-dumping duty, countervailing duty, safeguard duty or retaliation duty had they been released for free circulation at that time;
- (c) no examination of the economic conditions was required in accordance with Article 166.

~~*Subsection 2*~~~~**Time limit for establishing the place where the customs debt is incurred**~~~~*Article 77*~~~~**Time limit for establishing the place where the customs debt is incurred under Union transit**~~~~(Article 87(2) of the Code)~~~~For goods placed under the Union transit procedure, the time limit referred to in Article 87(2) of the Code shall be either of the following:~~

- ~~- (a) seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time limit a request to transfer the recovery of the customs debt was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the Member State of departure, the events from which the customs debt arises occurred, in which case that time limit is extended by a maximum of one month;
 - (b) one month from the expiry of the time limit for the reply by the holder of the procedure to a request for the information needed to discharge the procedure, where the customs authority of the Member State of departure has not been notified of the arrival of the goods and the holder of the procedure has provided insufficient or no information.~~

~~*Article 78*~~~~**Time limit for establishing the place where the customs debt is incurred under transit in accordance with the TIR Convention**~~~~(Article 87(2) of the Code)~~~~For goods placed under transit in accordance with the Customs Convention on the international transport of goods under cover of TIR carnets, including any subsequent amendments (TIR Convention), the time limit referred to in Article 87(2) of the Code shall be seven months from the latest date on which the goods should have been presented at the customs office of destination or exit.~~~~*Article 79*~~~~**Time limit for establishing the place where the customs debt is incurred under transit in accordance with the ATA Convention or the Istanbul Convention**~~~~(Article 87(2) of the Code)~~~~For goods placed under transit in accordance with the Customs Convention on the ATA Carnet for the Temporary Admission of Goods done at Brussels on 6 December 1961, including any subsequent amendments (ATA Convention) or with the Convention on Temporary Admission, including any subsequent amendments (Istanbul Convention) the time limit referred to in Article 87(2) of the Code shall be seven months from the date on which the goods should have been presented at the customs office of destination.~~

~~Article 95~~~~**Common data requirements related to formalities where goods are located in another Member State**~~~~(Article 6(2) of the Code)~~~~The common data requirements for the reply to the request for information concerning the completion of formalities where the application for repayment or remission relates to goods which are located in a Member State other than that in which the customs debt was notified are set out in Annex 33-07.~~~~Article 96~~~~**Means for sending information on the completion of formalities where goods are located in another Member State**~~~~(Article 6(3)(a) of the Code)~~~~The reply referred to in Article 95 may be sent by means other than electronic data processing techniques.~~~~Article 97~~~~**Extension of the time limit for taking a decision on repayment or remission**~~~~(Article 22(3) of the Code)~~~~Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the time limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision or the notification by the Commission of the return of the file for the reasons provided in Article 98(6).~~~~Where point (b) of the second subparagraph of Article 116 (3) of the Code applies, the time limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision on the case involving comparable issues in fact and of law.~~

Subsection 2

Decisions to be taken by the Commission

Article 98

Transmission of the file to the Commission for a decision

(Article 116(3) of the Code)

1. The Member State shall notify the person concerned of their intention to transmit the file to the Commission before the transmission and give to the person concerned 30 days to sign a statement certifying that he has read the file and stating that he has nothing to add or listing all the additional information that he considers should be included. Where the person concerned does not provide that statement within those 30 days, the person concerned shall be deemed to have read the file and to have nothing to add.

2. Where a Member State transmits a file to the Commission for decision in the cases referred to Article 116(3) of the Code, the file shall include at least the following:

- (a) a summary of the case;
- (b) detailed information establishing that the conditions referred to in Article 119 or Article 120 of the Code, are fulfilled;
- (c) the statement referred to in paragraph 1 or a statement by the Member State certifying that the person concerned is deemed to have read the file and to have nothing to add.

3. The Commission shall acknowledge receipt of the file to the Member State concerned as soon as it has received it.
4. The Commission shall make available to all Member States a copy of the summary of the case referred to in paragraph 2(a) within 15 days from the date on which it received the file.
5. Where the information transmitted by the Member State is not sufficient for the Commission to take a decision, the Commission may request additional information from the Member State.
6. The Commission shall return the file to the Member State and the case shall be deemed never to have been submitted to the Commission in any of the following cases:
 - (a) the file is obviously incomplete since it contains nothing that would justify its consideration by the Commission;
 - (b) under the second subparagraph of Article 116(3) of the Code, the case should not have been submitted to the Commission;
 - (c) the Member State has transmitted to the Commission new information of a nature to alter substantially the presentation of the facts or the legal assessment of the case while the Commission is still considering the file.

Article 99

Right for the person concerned to be heard

(Article 116(3) of the Code)

1. Where the Commission intends to take an unfavourable decision in the cases referred to Article 116(3) of the Code, it shall communicate its objections to the person concerned in writing, together with a reference to all the documents and information on which it bases those objections. The Commission shall inform the person concerned of his right to have access to the file.
2. The Commission shall inform the Member State concerned of its intention and the sending of the communication as referred to in paragraph 1.
3. The person concerned shall be given the opportunity to express his point of view in writing to the Commission within a period of 30 days from the date on which he has received the communication referred to in paragraph 1.

Article 100

Time-limits

(Article 116(3) of the Code)

1. The Commission shall decide whether or not repayment or remission is justified within nine months from the date on which it has received the file referred to in Article 98(1).
2. Where the Commission has found it necessary to request additional information from the Member State as laid down in Article 98(5), the period referred to in paragraph 1 shall be extended by the same period of time as the period between the date on which the Commission sent the request for additional information and the date on which it received that information. The Commission shall notify the person concerned of the extension.
3. Where the Commission conducts investigations in order to take a decision, the period referred to in paragraph 1 shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the Member State and the person concerned of the dates on which investigations are initiated and closed.

4. Where the Commission intends to take an unfavourable decision as referred to in Article 99(1), the period referred to in paragraph 1 shall be extended by 30 days.

Article 101

Notification of the decision

(Article 116(3) of the Code)

1. The Commission shall notify the Member State concerned of its decision as soon as possible and in any event within 30 days of the expiry of the period specified in Article 100(1).

2. The customs authority competent to take the decision shall issue a decision on the basis of the Commission's decision notified in accordance with paragraph 1.

The Member State to which the customs authority competent to take the decision belongs shall inform the Commission accordingly by sending to it a copy of the decision concerned.

3. Where the decision in the cases referred to Article 116(3) of the Code is favourable to the person concerned, the Commission may specify the conditions under which the customs authorities are to repay or remit duty in cases involving comparable issues of fact and of law.

Article 102

Consequences of a failure to take or notify a decision

(Article 116(3) of the Code)

If the Commission does not take a decision within the time-limit provided for in Article 100, or does not notify a decision to the Member State in question within the time-limit provided for in 101(1), the customs authority competent to take the decision shall take a decision favourable to the person concerned.

CHAPTER 4

Extinguishment of a customs debt

Article 103

Failures which have no significant effect on the correct operation of a customs procedure

(Article 124(1)(h)(i) of the Code)

The following situations shall be considered a failure with no significant effect on the correct operation of the customs procedure:

- (a) exceeding a time-limit by a period of time which is not longer than the extension of the time-limit that would have been granted had that extension been applied for;
- (b) where a customs debt has been incurred for goods placed under a special procedure or in temporary storage pursuant to Article 79(1)(a) or (c) of the Code and those goods were subsequently released for free circulation;
- (c) where the customs supervision has been subsequently restored for goods which are not formally a part of a transit procedure, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure;
- (d) in the case of goods placed under a special procedure other than transit and free zones or in the case of goods which are in temporary storage, where an error has been committed concerning the information in the customs declaration discharging the procedure or ending the temporary storage provided that error has no impact on the discharge of the procedure or the end of the temporary storage;
- (e) where a customs debt has been incurred pursuant to Article 79(1)(a) or (b) of the Code, provided that the person concerned informs the competent customs authorities about the non-compliance before either the customs debt has been notified or the customs authorities have informed that person that they intend to perform a control.

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Section 1

Application for ~~an authorisation~~~~Article 161~~**~~Applicant established outside the customs territory of the Union~~**~~(Article 211(3)(a) of the Code)~~

~~By way of derogation from Article 211(3)(a) of the Code, the customs authorities may in occasional cases, where they consider it justified, grant an authorisation for the end-use procedure or the inward processing procedure to persons established outside the customs territory of the Union.~~

~~Article 162~~**~~Place for submitting an application where the applicant is established outside the customs territory of the Union~~**~~(Article 22(1) of the Code)~~

~~1. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the end-use procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first used.~~

~~2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the inward processing procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first processed.~~

Article 163

Application for an authorisation based on a customs declaration

(Articles 6(1), 6(2), 6(3)(a) and 211(1) of the Code)

1. A customs declaration shall, provided that it is supplemented by additional data elements as laid down in Annex A, be considered an application for an authorisation in any of the following cases:

- (a) where goods are to be placed under the temporary admission procedure, unless the customs authorities require a formal application in cases covered by Article 236(b);
- (b) where goods are to be placed under the end-use procedure and the applicant intends to wholly assign the goods to the prescribed end-use;
- (c) where goods other than those listed in Annex 71-02 are to be placed under the inward processing procedure;
- (d) where goods other than those listed in Annex 71-02 are to be placed under the outward processing procedure;
- (e) where an authorisation for the use of the outward processing procedure has been granted and replacement products are to be released for free circulation using the standard exchange system, which is not covered by that authorisation;
- (f) where processed products are to be released for free circulation after outward processing and the processing operation concerns goods of a non-commercial nature.

2. Paragraph 1 shall not apply in any of the following cases:

- (a) simplified declaration;
- (b) centralised clearance;
- (c) entry in the declarant's records;
- (d) where an authorisation other than for temporary admission involving more than one Member State is applied for;
- (e) where the use of equivalent goods is applied for in accordance with Article 223 of the Code;
- (f) where the competent customs authority informs the declarant that an examination of the economic conditions is required in accordance with Article 211(6) of the Code;
- (g) where Article 167(1)(f) applies;
- (h) where a retroactive authorisation in accordance with Article 211(2) of the Code is applied for, except in cases referred to in paragraph 1(e) or (f) of this Article.

3. Where the customs authorities consider that the placement of means of transport or spare parts, accessories and equipment for means of transport under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation, the customs declaration referred to in paragraph 1 shall not be made orally or in accordance with Article 141. In that case the customs authorities shall inform the declarant thereof without delay after the presentation of goods to customs.

4. The obligation to provide additional data elements referred to in paragraph 1 shall not apply in cases involving any of the following types of declarations:

- (a) customs declarations for release for free circulation made orally in accordance with Article 135;
- (b) customs declarations for temporary admission or re-export declarations made orally in accordance with Article 136;
- (c) customs declarations for temporary admission or re-export declarations in accordance with Article 139 deemed to be made in accordance with Article 141.

5. ATA and CPD carnets shall be considered applications for an authorisation for temporary admission where they fulfil all of the following conditions:

- (a) the carnet has been issued in a contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association forming part of a guaranteeing chain as defined in Article 1(d) of Annex A to the Istanbul Convention;
- (b) the carnet relates to goods and uses covered by the Convention under which it was issued;
- (c) the carnet is certified by the customs authorities;
- (d) the carnet is valid throughout the customs territory of the Union.

*Article 164***Application for renewal or amendment of an authorisation**

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

The customs authorities may allow an application for renewal or amendment of an authorisation referred to in Article 211(1) of the Code to be submitted in a written form.

~~*Article 165*~~~~**Supporting document for an oral customs declaration for temporary admission**~~~~(Articles 6(2), 6(3)(a) and 211(1) of the Code)~~~~Where an oral customs declaration is considered an application for an authorisation for temporary admission in accordance with 163, the declarant shall present a supporting document as set out in Annex 71-01.~~

Section 2

Taking a decision on the application*Article 166***Examination of the economic conditions**

(Article 211(3) and (4) of the Code)

1. The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for inward processing except in any of the following cases:

- (a) where the calculation of the amount of import duty is made in accordance with Article 86(3) of the Code, evidence exists that the essential interests of Union producers are likely to be adversely affected and the case is not covered by Article 167(1)(a) to (f);
- (b) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, 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 and the case is not covered by Article 167(1) (h), (i), (m), (p) or (s);
- (c) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would not be subject to an agricultural or a commercial policy measure, 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, evidence exists that the essential interests of Union producers are likely to be adversely affected; and the case is not covered by Article 167(1)(g) to (s).

2. The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for outward processing except where evidence exists that the essential interests of Union producers of goods listed in Annex 71-02 are likely to be adversely affected and the goods are not intended to be repaired.

~~*Article 167*~~~~**Cases in which the economic conditions are deemed to be fulfilled for inward processing**~~~~(Article 211(5) of the Code)~~~~1. The economic conditions for inward processing shall be deemed to be fulfilled where the application concerns any of the following operations:~~~~(a) the processing of goods not listed in Annex 71-02;~~~~(b) repair;~~

Article 169

Authorisation for the use of equivalent goods

(Articles 223(1) and (2) and 223(3)(c) of the Code)

1. Whether the use of equivalent goods is systematic or not shall not be relevant for the purposes of granting an authorisation in accordance with Article 223(2) of the Code.

2. The use of equivalent goods as referred to in the first subparagraph of Article 223(1) of the Code shall not be authorised where the goods placed under the special procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

3. The use of equivalent goods as referred to in the second subparagraph of Article 223(1) of the Code shall not be authorised where the non-Union goods processed instead of the Union goods placed under the outward processing procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.
4. The use of equivalent goods under customs warehousing shall not be authorised where the non-Union goods placed under the customs warehousing procedure are of those referred to in Annex 71-02.
5. The use of equivalent goods shall not be authorised for goods or products that have been genetically modified or contain elements that have undergone genetic modification.
6. By way of derogation from the third subparagraph of Article 223(1) of the Code, the following shall be regarded as equivalent goods for inward processing:
 - (a) goods at a more advanced stage of manufacture than the non-Union goods placed under the inward processing procedure where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;
 - (b) in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods placed under the inward processing procedure;
 - (c) goods with technical characteristics similar to the goods which they are replacing provided that they have the same eight-digit Combined Nomenclature code and the same commercial quality.
7. By way of derogation from the third subparagraph of Article 223(1) of the Code, for goods referred to in Annex 71-04 the special provisions set out in that Annex shall apply.
8. In case of temporary admission, equivalent goods may be used only where the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles 208 to 211.

~~Article 170~~

~~Processed products or goods placed under inward processing IM/EX~~

~~(Article 211(1) of the Code)~~

~~1. The authorisation for inward processing IM/EX shall, upon request by the applicant, specify that processed products or goods placed under that inward processing IM/EX which have not been declared for a subsequent customs procedure or re-exported on expiry of the period for discharge shall be deemed to have been released for free circulation on the date of expiry of the period for discharge.~~

~~2. Paragraph 1 shall not apply in so far as the products or goods are subject to prohibitive or restrictive measures.~~

Article 171

Time-limit for taking a decision on an application for an authorisation referred to in Article 211(1) of the Code

(Article 22(3) of the Code)

1. Where an application for an authorisation referred to in Article 211(1)(a) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 30 days from the date of acceptance of the application.

Where an application for an authorisation referred to in Article 211(1)(b) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 60 days from the date of acceptance of the application.

2. Where the economic conditions have to be examined in accordance with Article 211(6) of the Code, the time-limit referred to in the first subparagraph of paragraph 1 of this Article shall be extended to one year from the date on which the file was transmitted to the Commission.

The customs authorities shall inform the applicant, or the holder of the authorisation, of the need to examine the economic conditions and, if the authorisation has not yet been issued, of the extension of the time-limit in accordance with the first subparagraph.

Article 172

Retroactive effect

(Article 22(4) of the Code)

1. Where the customs authorities grant an authorisation with retroactive effect in accordance with Article 211(2) of the Code, the authorisation shall take effect at the earliest on the date of acceptance of the application.
2. In exceptional circumstances, the customs authorities may allow an authorisation referred to in paragraph 1 to take effect at the earliest one year, in case of goods covered by Annex 71-02 three months, before the date of acceptance of the application.
3. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date on which the original authorisation expired.

Where, in accordance with Article 211(6) of the Code, an examination of the economic conditions is required in connection with a renewal of an authorisation for the same kind of operation and goods, an authorisation with retroactive effect shall take effect at the earliest on the date on which the conclusion on the economic conditions has been drawn.

Article 173

Validity of an authorisation

(Article 22(5) of the Code)

1. Where an authorisation is granted in accordance with Article 211(1)(a) of the Code, the period of validity of the authorisation shall not exceed five years from the date on which the authorisation takes effect
2. The period of validity referred to in paragraph 1 shall not exceed three years where the authorisation relates to goods referred to in Annex 71-02.

Article 174

Time-limit for the discharge of a special procedure

(Article 215(4) of the Code)

1. At the request of the holder of the procedure, the time-limit for discharge specified in an authorisation granted in accordance with Article 211(1) of the Code may be extended by the customs authorities, even after the time-limit originally set has expired.
2. Where the time-limit for discharge expires on a specific date for all the goods placed under the procedure in a given period, the customs authorities may establish in the authorisation as referred to in Article 211(1)(a) of the Code that the time-limit for discharge is automatically extended for all goods still under the procedure on that date. The customs authorities may decide to terminate the automatic extension of the time-limit with regard to all or some of the goods placed under the procedure.

~~Article 175~~

~~**Bill of discharge**~~

~~(Articles 6(2), 6(3)(a) and 211(1) of the Code)~~

- ~~1. Authorisations for the use of inward processing IM/EX, inward processing EX/IM without the use of standardised exchange of information as referred to in Article 176, or end-use shall stipulate that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the expiry of the time limit for discharge.~~

~~However, the supervising customs office may waive the obligation to present the bill of discharge where it considers it unnecessary.~~

~~2. At the request of the holder of the authorisation, the customs authorities may extend the period referred to in paragraph 1 to 60 days. In exceptional cases, the customs authorities may extend the period even if it has expired.~~

~~3. The bill of discharge shall contain the particulars listed in Annex 71-06, unless otherwise determined by the supervising customs office.~~

~~4. Where processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation in accordance with Article 170(1), that fact shall be stated in the bill of discharge.~~

~~5. Where the authorisation for inward processing IM/EX specifies that processed products or goods placed under that procedure are deemed to have been released for free circulation on the date of expiry of the period for discharge, the holder of the authorisation shall present the bill of discharge to the supervising customs office as referred to in paragraph 1 of this Article.~~

~~6. The customs authorities may allow that the bill of discharge be presented by means other than electronic data-processing techniques.~~

Article 176

Standardised exchange of information and obligations of the holder of an authorisation for the use of a processing procedure

(Article 211(1) of the Code)

1. Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall establish the following obligations:

- (a) use of the standardised exchange of information (INF) as referred to in Article 181, unless the customs authorities agree other means of electronic exchange of information;
- (b) the holder of the authorisation shall provide the supervising customs office with information as referred to in Section A of Annex 71-05;
- (c) where the following declarations or notifications are lodged, they shall refer to the relevant INF number:
 - (i) customs declaration for inward processing;
 - (ii) export declaration for inward processing EX/IM or outward processing;
 - (iii) customs declarations for release for free circulation after outward processing;
 - (iv) customs declarations for the discharge of the processing procedure;
 - (v) re- export declarations or re-export notifications.

2. Authorisations for the use of inward processing IM/EX which involve only one Member State shall establish that, at the request of the supervising customs office, the holder of the authorisation shall provide that customs office with sufficient information about the goods which were placed under the inward processing procedure allowing the supervising customs office to calculate the amount of import duty in accordance with Article 86(3) of the Code.

~~Article 177~~~~Storage of Union goods together with non-Union goods in a storage facility~~~~(Article 211(1) of the Code)~~

~~Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, the authorisation as referred to in Article 211(1)(b) of the Code shall establish that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.~~

Section 3

Other provisions

Article 178

Records

(Articles 211(1) and 214(1) of the Code)

1. The records referred to in Article 214(1) of the Code shall contain the following:
 - (a) where appropriate, the reference to the authorisation required for placing the goods under a special procedure;
 - (b) the MRN or, where it does not exist, any other number or code identifying the customs declarations by means of which the goods are placed under the special procedure and, where the procedure has been discharged in accordance with Article 215(1) of the Code, information about the manner in which the procedure was discharged;
 - (c) data that unequivocally allows the identification of customs documents other than customs declarations, of any other documents relevant to the placing of goods under a special procedure and of any other documents relevant to the corresponding discharge of the procedure;
 - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - (e) location of goods and information about any movement thereof;
 - (f) customs status of goods;
 - (g) particulars of usual forms of handling and, where applicable, the new tariff classification resulting from those usual forms of handling;
 - (h) particulars of temporary admission or end-use;
 - (i) particulars of inward or outward processing including information about the nature of the processing;
 - (j) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;
 - (k) the rate of yield or its method of calculation, where appropriate;
 - (l) particulars enabling customs supervision and controls of the use of equivalent goods in accordance with Article 223 of the Code;
 - (m) where accounting segregation is required, information about type of goods, customs status and, where appropriate, origin of the goods;

- (n) in the cases of temporary admission referred to in Article 238, the particulars required by that Article;
 - (o) in the cases of inward processing referred to in Article 241, the particulars required by that Article;
 - (p) where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;
 - (q) where the records are not part of the main accounts for customs purposes, a reference to those main accounts for customs purposes;
 - (r) additional information for special cases, at the request of the customs authorities for justified reasons.
2. In the case of free zones, the records shall, in addition to the information provided for in paragraph 1, contain the following:
- (a) particulars identifying the transport documents for the goods entering or leaving the free zones;
 - (b) particulars concerning the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty or measures laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.
3. The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.
4. In the case of temporary admission, records shall be kept only if required by the customs authorities.

Article 179

Movement of goods between different places in the customs territory of the Union

(Article 219 of the Code)

1. Movement of goods placed under inward processing, temporary admission or end-use may take place between different places in the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e).
2. Movement of goods placed under outward processing may take place within the customs territory of the Union from the customs office of placement to the customs office of exit.
3. Movement of goods placed under customs warehousing may take place within the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e) as follows:
- (a) between different storage facilities designated in the same authorisation;
 - (b) from the customs office of placement to the storage facilities; or
 - (c) from the storage facilities to the customs office of exit or any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a subsequent customs procedure or to receive the re-export declaration for the purposes of discharging the special procedure.

Movements under customs warehousing shall end within 30 days after goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 30-day period.

4. Where goods are moved under customs warehousing from the storage facilities to the customs office of exit, the records referred to in Article 214(1) of the Code shall provide information about the exit of the goods within 100 days after the goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 100-day period.

Article 180

Usual forms of handling

(Article 220 of the Code)

The usual forms of handling provided for in Article 220 of the Code shall be those set out in Annex 71-03.

Article 181

Standardised exchange of information

(Article 6(2) of the Code)

1. The supervising customs office shall make the relevant data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of standardised exchange of information (INF), for:

(a) inward processing EX/IM or outward processing EX/IM which involves one or more than one Member State;

(b) inward processing IM/EX or outward processing IM/EX which involves more than one Member State.

2. Where the responsible customs authority as referred to in Article 101(1) of the Code has requested a standardised exchange of information between customs authorities with regard to goods placed under inward processing IM/EX which involves only one Member State, the supervising customs office shall make the relevant data elements set out in Section B of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

3. Where a customs declaration or re-export declaration or re-export notification refers to an INF, the competent customs authorities shall make the specific data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

4. The customs authorities shall disclose updated information concerning the INF to the holder of the authorisation at his request.

~~*Article 182*~~

~~**Customs status of animals born of animals placed under a special procedure**~~

~~(Article 153(3) of the Code)~~

~~Where the total value of animals, born in the customs territory of the Union of animals subject to one customs declaration and placed under the storage procedure, the temporary admission procedure or the inward processing procedure, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the same procedure as the animals of which they were born.~~

Article 183

Waiver from the obligation to lodge a supplementary declaration

(Article 167(2)(b) of the Code)

The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure other than transit has been discharged by placing them under a subsequent special procedure other than transit provided that all of the following conditions are fulfilled:

- (a) the holder of the authorisation of the first and subsequent special procedure is the same person;
- (b) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;
- (c) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records .

- ~~(a) to use the goods for the purposes laid down for the application of the duty exemption or reduced rate of duty;~~
- ~~(b) to transfer the obligation as referred to in point (a) to another person under the conditions laid down by the customs authorities.~~

CHAPTER 5

Processing

Article 240

Authorisation

(Article 211 of the Code)

1. An authorisation for a processing procedure shall specify the measures to establish either of the following:
 - (a) that the processed products have resulted from processing of goods placed under a processing procedure;
 - (b) that the conditions for using equivalent goods in accordance with Article 223 of the Code or the standard exchange system in accordance with Article 261 of the Code are fulfilled.
2. An authorisation for inward processing may be granted for production accessories within the meaning of Article 5(37)(e) of the Code, with the exception of the following:
 - (a) fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;
 - (b) lubricants other than those needed for the testing, adjustment or withdrawal of processed products;
 - (c) equipment and tools.
3. An authorisation for inward processing shall be granted only where the following conditions are fulfilled:
 - (a) the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;
 - (b) the use of the procedure cannot result in circumvention of the rules concerning origin and of quantitative restrictions applicable to the imported goods.

The first subparagraph shall not apply where the amount of import duty is determined in accordance with Article 86(3) of the Code.

~~Article 241~~

~~**Particulars to be included in the customs declaration for inward processing**~~

~~(Article 6(2) of the Code)~~

- ~~1. Where goods placed under the inward processing procedure or the resulting processed products are subsequently placed under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication 'IP' and the relevant authorisation number or INF number.~~

~~Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure, the customs declaration for the subsequent customs procedure shall contain the particulars referred to in the first subparagraph as well as the indication 'C P M'.~~

~~2. Where goods placed under the inward processing procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall contain the particulars referred to in paragraph 1.~~

Article 242

Outward processing IM/EX

(Article 211(1) of the Code)

1. In the case of outward processing IM/EX, the authorisation shall specify the time-limit within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing. That time-limit shall not exceed six months.

At the request of the holder of the authorisation, the time-limit may be extended even after its expiry, provided that the total time-limit does not exceed one year.

2. In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

Article 243

Repair under outward processing

(Article 211(1) of the Code)

Where the outward processing procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

- ~~(d) where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;~~
- ~~(e) where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them out of the customs territory of the Union, provided that the following conditions are fulfilled:~~
- ~~(i) the transhipment is undertaken within 14 days of the presentation of the goods in accordance with Articles 144 or 245 of the Code or in exceptional circumstances, within a longer period authorised by the customs authorities where the period of 14 days is not sufficient to deal with those circumstances;~~
- ~~(ii) information about the goods is available to the customs authorities;~~
- ~~(iii) the destination of the goods and the consignee do not change to the knowledge of the carrier;~~
- ~~(f) where goods were brought into the customs territory of the Union but they were rejected by the competent customs authority and were immediately returned to the country of export.~~

CHAPTER 2

Formalities on exit of goods

Article 246

Means for the exchange of information in cases of presentation of goods at the customs office of exit

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

Where goods are presented at the customs office of exit in accordance with Article 267(2) of the Code means for the exchange of information other than electronic data-processing techniques may be used for the following:

- (a) identification of the export declaration;
- (b) communications regarding discrepancies between the goods declared and released for the export procedure and the goods presented.

Article 247

Means for providing evidence that the goods have left the customs territory of the Union

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

For the purposes of certifying the exit of goods, evidence that the goods have left the customs territory of the Union may be provided to the customs office of export using means other than electronic data-processing techniques.

CHAPTER 3

Export and re-export

Article 248

Invalidation of the customs declaration or the re-export declaration

(Article 174 of the Code)

1. Where there is a discrepancy in the nature of the goods released for export, re-export or outward processing compared to those presented to the customs office of exit, the customs office of export shall invalidate the declaration concerned.

2. Where, after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re-export, the customs office of export has received neither information on the exit of the goods nor evidence that the goods have left the customs territory of the Union, that office may invalidate the declaration concerned.

Article 249

Means for the retrospective lodgement of an export or re-export declaration

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

Where an export or re-export declaration was required but the goods have been taken out of the customs territory of the Union without such declaration, means of exchange of information other than electronic data-processing techniques may be used for the retrospective lodgement of that export or re-export declaration.

TITLE IX

FINAL PROVISIONS

Article 250

Re-assessment of authorisations already in force on 1 May 2016

1. Authorisations granted on the basis of Regulation (EEC) No 2913/92 or Regulation (EEC) No 2454/93 which are valid on 1 May 2016 and which do not have a limited period of validity shall be re-assessed.
2. By derogation from paragraph 1, the following authorisations shall not be subject to re-assessment:
 - (a) authorisations of exporters for making out invoice declarations as referred to in Articles 97v and 117 of Regulation (EEC) No 2454/93;
 - (b) authorisations for the management of materials using the accounting segregation method as referred to in Article 88 of Regulation (EEC) No 2454/93.

Article 251

Validity of authorisations already in force on 1 May 2016

1. Authorisations granted on the basis of Regulation (EEC) No 2913/92 or Regulation (EEC) No 2454/93 which are valid on 1 May 2016 shall remain valid as follows:
 - (a) for authorisations having a limited period of validity, until the end of that period or 1 May 2019, whichever is the earlier;
 - (b) for all other authorisations, until the authorisation is reassessed in accordance with Article 250(1).
2. By way of derogation from paragraph 1, the authorisations referred to in Article 250(2)(a) and (b) shall remain valid until they are withdrawn by the customs authorities having granted them.

Article 252

Validity of decisions on binding information already in force on 1 May 2016

Decisions relating to binding information already in force on 1 May 2016 shall remain valid for the period set out in those decisions. Such a decision shall as of 1 May 2016 be binding both on the customs authorities and on the holder of the decision.

Article 253

Validity of decisions granting deferment of payment already in force on 1 May 2016

Decisions granting deferment of payment taken in accordance with Article 224 of Regulation (EEC) No 2913/92 which are valid on 1 May 2016 shall remain valid as follows:

- (a) where the decision was granted for the use of the procedure referred to in Article 226(a) of Regulation (EEC) No 2913/92, it shall remain valid without limitation of time;
- (b) where the decision was granted for the use of one of the procedures referred to in Article 226(b) or (c) of Regulation (EEC) No 2913/92, it shall remain valid until the re-assessment of the authorisation to use a comprehensive guarantee linked to it.

Article 254

Use of authorisations and decisions already in force on 1 May 2016

Where a decision or an authorisation remains valid after 1 May 2016 in accordance with Articles 251 to 253, the conditions under which that decision or authorisation is applied shall, from 1 May 2016, be those laid down in the corresponding provisions of the Code, Commission Implementing Regulation 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 925/2013 ⁽¹⁾ and this Regulation as set out in the table of correspondence laid down in Annex 90.

~~*Article 255*~~

~~**Transitional provisions on the use of seals**~~

~~Customs seals and seals of a special type compliant with Annex 46a to Regulation (EEC) No 2454/93 may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.~~

Article 256

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

It shall apply from 1 May 2016.

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

Done at Brussels, 28 July 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ Commission Implementing Regulation 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 925/2013 of the European Parliament and of the Council laying down the Union Customs Code (see page 558 of this Official Journal).

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No Annex

TITLE V

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ANNEX A

COMMON DATA REQUIREMENTS FOR APPLICATIONS AND DECISIONS**Introductory notes to the data requirement tables for applications and decisions**

GENERAL PROVISIONS

1. The provisions included in these notes are applicable to all Titles of this Annex.
2. The data requirement tables in Title I to Title XXI include all the data elements necessary for the applications and decisions dealt with in this Annex.
3. The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 which is adopted pursuant to Article 8(1)(a) of the Code.
4. The data requirements 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.
5. The data elements which may be provided for several applications and decisions are set out in the data requirements table of Chapter 1, Title I of this Annex.
6. The data elements specific to certain types of applications and decisions are set out in Title II to Title XXI of this Annex.
7. The specific provisions concerning each data element as they are described in Chapter 2 of Titles I to XXI of this Annex apply without prejudice to the status of the data element as defined in the data requirements tables. For example D.E. 5/8 Identification of goods is marked as mandatory (status 'A') in the data requirements table in Title I, Chapter 1 of this Annex for the authorisations of inward processing (column 8a) and outward processing (column 8b); however this information shall not be completed in case of inward or outward processing with equivalent goods and outward processing with standard exchange system, as described in Title I, Chapter 2 of this Annex.
8. Unless otherwise indicated by the markings pertaining to the data element concerned, the data elements listed in the respective data requirement table may be used for the purposes of both the applications and the decisions.
9. The status listed in the data requirement table below have no bearing on the fact that certain data is provided only where circumstances warrant it. For example, the D.E. 5/6 Equivalent goods shall only be used, if the use of equivalent goods in accordance with Article 223 of the Code is requested.
10. In case the application for the use of a special procedure other than transit is made in accordance with Article 163, the dataset defined in column 8f of the data requirement table in Title I of this Annex shall be provided in addition to the data requirements of the customs declaration, as provided for in Title I, Chapter 3, Section 1 of Annex B in relation with the procedure concerned.

TITLE I

Applications and decisions

CHAPTER 1

Table legend

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
D.E. order number	Order number of the data element concerned		
D.E. name	Name of the data element concerned		
Decisions relating to binding information			
1a	Application and decision relating to binding tariff information (BTI decision)	Article 33 of the Code	Title II
1b	Application and decision relating to binding origin information (BOI decision)	Article 33 of the Code	Title III
Authorised economic operator			
2	Application and authorisation for the status of authorised economic operator	Article 38 of the Code	Title IV
Customs valuation			
3	Application and authorisation for the simplification of the determination of amounts being part of the customs value of goods	Article 73 of the Code	Title V
Comprehensive guarantee and deferred payment			
4a	Application and authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	Article 95 of the Code	Title VI
4b	Application and authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation	Article 110 of the Code	Title VII
4c	Application and decision on the repayment or remission of amounts of import or export duty	Article 116 of the Code	Title VIII
Formalities related to the arrival of goods			
5	Application and authorisation for the operation of temporary storage facilities	Article 148 of the Code	Title IX
Customs status of goods			
6a	Application and authorisation to establish regular shipping services	Article 120	Title X
6b	Application and authorisation for the status of authorised issuer	Article 128	Title XI

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
Customs formalities			
7a	Application and authorisation to use simplified declaration	Article 166(2) of the Code	Title XII
7b	Application and authorisation for centralised clearance	Article 179 of the Code	Title XIII
7c	Application and authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure	Article 182 of the Code	Title XIV
7d	Application and authorisation for self-assessment	Article 185 of the Code	Title XV
7e	Application and authorisation for the status of authorised weigher of bananas	Article 155	Title XVI
Special procedures			
8a	Application and authorisation for the use of inward processing procedure	Article 211(1)a) of the Code	Title XVII
8b	Application and authorisation for the use of outward processing procedure	Article 211(1)a) of the Code	Title XVIII
8c	Application and authorisation for the use of end use procedure	Article 211(1)a) of the Code	(¹)
8d	Application and authorisation for the use of temporary admission procedure	Article 211(1)a) of the Code	(¹)
8e	Application and authorisation for the operation of storage facilities for customs warehousing of goods	Article 211(1)b) of the Code	Title XIX
8f	Application and authorisation for the use of temporary admission, end-use, inward processing or outward processing in situations where Article 163 applies	Article 211(1)a) of the Code and Article 163	(¹)
Transit			
9a	Application and authorisation for the status of authorised consignee for TIR operation	Article 230 of the Code	(¹)
9b	Application and authorisation for the status of authorised consignor for Union transit	Article 233(4)a) of the Code	Title XX

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
9c	Application and authorisation for the status of authorised consignee for Union transit	Article 233(4)b) of the Code	(¹)
9d	Application and authorisation to use of seals of a special type	Article 233(4)c) of the Code	Title XXI
9e	Application and authorisation to use transit declaration with a reduced dataset	Article 233(4)d) of the Code	(¹)
9f	Application and authorisation for the use of an electronic transport document as customs declaration	Article 233(4)e) of the Code	—

(¹) No specific data required

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for the applicant: data which the applicant may decide to supply but which cannot be demanded by the Member States.

Data groups

Group	Title of the group
Group 1	Application/Decision information
Group 2	References of supporting documents, certificates and authorisations
Group 3	Parties
Group 4	Dates, times, periods and places
Group 5	Identification of goods
Group 6	Conditions and terms
Group 7	Activities and procedures
Group 8	Others

Markings

Type of the marking	Description of the marking
[*]	This data element is used only for the application concerned.
[+]	This data element is used only for the decision concerned.

Data requirement table

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
Group 1 — Application/Decision information																												
1/1	Application/ Decision code type	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
1/2	Signature/ authentication	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
1/3	Type of appli- cation			A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
1/4	Geographical validity –Union					A	A		A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A		A
1/5	Geographical validity – Common transit coun- tries					A [1]																						A
1/6	Decision reference number	A [+]	A [+]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]		A [2]	A [2]	A [2]	A [2]	A [2]	A [2]
1/7	Decision taking customs auth- ority	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
3/2	Applicant/ Holder of the authorisation or decision identification	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
3/3	Representative	A [*] [4]	A [*] [4]		A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]		A [4]	A [4]	A [4]	A [4]	A [4]	A [4]
3/4	Representative identification	A [*]	A [*]		A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
3/5	Name and contact details of the person responsible for customs matters			A [*]	A [*] [5]	A [*] [5]				A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]							A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]
3/6	Contact person responsible for the appli- cation	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	C [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
3/7	Person in charge of the applicant company or exercising control over its management			A [*]	A [*] [5]	A [*] [5]				A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]							A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]
3/8	Owner of the goods																				A		A [6]					

Group 4 —Dates, times, periods and places

4/1	Place	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]		A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]
4/2	Date	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f	
4/3	Place where main accounts for customs purposes are held or accessible	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]					A [*] [5]	A [*] [5]	A [*] [5]	
4/4	Place where records are kept				A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*] [9]	A [*]	A [*] [9]	A [*]	A [*] [8]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	
4/5	First place of use or processing																A [*] [10]		A [*] [10]	A [*] [10]		A [*] [10]							
4/6	[Requested] Start date of the decision	A [+]	A [+]	A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		
4/7	Date of expiry of the decision	A [+]	A [+]		A												A [+]	A [+]	A [+]	A [+]									
4/8	Location of goods							A [*] [11]					A	A	A	A							A	A	A				
4/9	Place(s) of processing or use																A	A	A	A		A							
4/10	Customs office(s) of placement																A	A	A	A	A								

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
8/6	Guarantee						A		A								A [18]	A [12]	A	A	A							
8/7	Guarantee amount								A								A [18]	A [12]	A	A	A							
8/8	Transfer of rights and obligations																A	A	A	A	A							
8/9	Keywords	A [+]	A [+]																									
8/10	Details about the storage facilities								A												A							
8/11	Storage of Union goods								A												A							
8/12	Consent for publication in the list of authorisation holders			A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
8/13	Calculation of the amount of the import duty in accordance with Article 86(3) of the Code																A					A [19]						

Notes

Note number	Note description
[1]	This data element shall be completed only in cases where the authorisation to provide a comprehensive guarantee will be used for the placing of goods under the Union transit procedure.
[2]	This data element shall be used in the application only in case of an application for the amendment, renewal or revocation of the decision.
[3]	Without prejudice to any specific provisions adopted under the common agricultural policy, an application relating to goods in respect of which an import or export licence was produced when the relevant customs declaration was lodged, shall be supported by certification by the authorities responsible for issuing such licence attesting that the necessary steps have been taken to cancel its effects. The above certification shall not be required, where: (a) the customs authority to which the application is submitted issued the licence itself; (b) the ground for the application is an error that has no effect on the attribution of the licence. The above provisions shall also apply in the case of re-exportation, placing of goods in a customs warehouse or free zone, or destruction of the goods.
[4]	This information is mandatory only in the cases where the EORI number of the person is not required. Where the EORI number is provided, the name and address should not be provided, unless a paper-based application or decision is used.
[5]	This information shall not be provided if the applicant is an authorised economic operator.
[6]	This information shall only be provided if the application relates to the use of temporary admission, and the information is required under the customs law.
[7]	This information shall only be used in case of a paper-based application.
[8]	If it is intended to use a public customs warehouse type II, this data element shall not be used.
[9]	This information shall not be required in case Article 162 applies.
[10]	This information shall only be provided, if Article 162 applies.
[11]	This information may not be provided in the cases where the Union customs legislation waives the obligation to present the goods.
[12]	In case of an application for the use of the outward processing procedure, this data element shall not be used, unless prior importation of replacement products or processed products is applied for.
[13]	This information shall only be provided in the decision, in case the holder of the authorisation is not exempted from the obligation to present the goods.
[14]	This information shall only be used in case of an authorisation for the use of inward processing IM/EX.
[15]	This information shall only be used in case of an authorisation relating to the use of inward processing IM/EX, inward processing EX/IM without the use of INF or end-use.
[16]	This information shall only be provided in case the application relates to the use of inward or outward processing or end-use, and the end-use involves processing of goods.
[17]	This information shall only be used in case the application relates to the use of inward or outward processing.

[18]	In case of an application for the use of the inward processing EX/IM procedure, this data element shall not be used, unless export duties are applicable.
[19]	This information shall only be used in case the application relates to the use of inward processing.

CHAPTER 2

Notes relating to data requirements**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**Group 1 — Application/Decision information****1/1. Application/Decision code type****All relevant table columns used:***Application:*

Using the relevant codes, indicate which authorisation or decision is applied for.

Decision:

Using the relevant codes, indicate the type of authorisation or decision.

1/2. Signature/authentication**All relevant table columns used:***Application:*

Paper-based applications shall be signed by the person who lodges the application. The signatory should add his capacity.

Applications made by using an electronic data processing technique shall be authenticated by the person who lodges the application (applicant or representative).

In case the application is submitted by using the EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, the application shall be considered as authenticated.

Decision:

Signature of the paper-based decisions or authentication otherwise of the decisions made by using an electronic data processing technique by the person who takes the decision on granting the authorisation, on binding information or on the repayment or remission of the import or export duty.

Table column 1a:

If the applicant has a reference, it may be inserted here.

Table column 2:

The signatory should always be the person who represents the applicant as a whole.

1/3. Type of application**All relevant table columns used:**

Using the relevant code, indicate the type of application. In case of an application for amendment or, if applicable renewed authorisation, also indicate the appropriate decision number in D.E. 1/6 Decision reference number.

1/4. Geographical validity — Union**All relevant table columns used:**

By way of derogation from Article 26 of the Code, indicate where the effect of the decision is limited to one or several Member States, mentioning explicitly the Member State(s) concerned.

1/5. Geographical validity — Common transit countries**All relevant table columns used:**

Indicate the common transit countries where the authorisation may be used.

1/6. Decision reference number**All relevant table columns used:**

Unique reference attributed by the competent customs authority to the decision.

1/7. Decision taking customs authority**All relevant table columns used:**

Identification number or name and address of the customs authority which takes the decision.

Table column 1b:

Identification number or signature and name of the Member State's customs authority that issued the decision.

Table column 2:

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

Group 2 — References of supporting documents, certificates and authorisations**2/1. Other applications and decisions relating to binding information held****Table column 1a:**

Indicate (yes/no), whether the applicant has applied for or received a BTI decision for identical or similar goods in the Union to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following information should also be completed:

Country of application: country where the application was submitted

Place of application: place where the application was submitted

Date of application: the date on which the competent customs authority referred to in Article 22(1) 3rd subparagraph of the Code has received the application.

BTI decision reference number: reference number of the BTI decision which the applicant has already received. This part is mandatory if the applicant has received BTI decisions following his application.

Start date of the decision: The date on which the BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether the applicant has applied for or received a BOI and/or a BTI decision for goods or materials identical or similar to those referred to under D.E. 5/1 Commodity code and D.E. 5/2. Description of goods in this Title or D.E. III/3 in Title III; by providing the relevant details. If yes, the reference number of the BOI and/or BTI decision concerned shall also be provided.

2/2. Decisions related to binding information issued to other Holders

Table column 1a:

Indicate whether or not the applicant is aware of BTI decisions issued to other holders for identical or similar goods to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. Information concerning existing BTI decisions can be consulted at the public EBTI database that is accessible on the internet.

If yes, the following additional elements are optional:

BTI decision reference number: reference number of the BTI decision of which the applicant is aware

Start date of the decision: The date on which the BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether, to the knowledge of the applicant, a BOI and/or a BTI decision for identical or similar goods has already been applied for or issued in the Union.

If yes, the following additional elements are optional:

BOI and/or BTI decision reference number: reference number of the BOI and/or BTI decision of which the applicant is aware

Start date of the decision: The date on which the BOI and/or BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BOI and/or BTI decision.

2/3. Legal or administrative procedures pending or handed down

Table column 1a:

Indicate whether or not the applicant is aware of any legal or administrative procedures concerning tariff classification pending within the Union, or a court ruling on tariff classification already handed down within the Union, relating to the goods described under D.E. 5/2. Description of goods and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following additional elements are optional:

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

Table column 1b:

Indicate whether, to the knowledge of the applicant, the goods described in D.E. 5/1. Commodity code and D.E. 5/2. Description of the goods in this Title, or in D.E. III/3 Conditions enabling the determination of origin in Title III are the subject to any legal or administrative proceedings concerning origin pending within the Union or a court ruling on origin already handed down within the Union.

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

2/4. Attached documents

All relevant table columns used:

Provide information on the type and, if applicable, the identification number and/or the date of issue of the document(s) attached to the application or the decision. Indicate also the total number of the documents attached.

If the document contains the continuation of the information provided elsewhere in the application or decision, indicate a reference to the data element concerned.

2/5. Identification number of the storage facility

All relevant table columns used:

If applicable, enter any identification number allocated by the decision-taking customs authority to the storage facility.

Group 3 — Parties**3/1. Applicant/Holder of the authorisation or decision****All relevant table columns used:***Application:*

The applicant is the person who applies to the customs authorities for a decision.

Enter the name and address of the person concerned.

Decision:

The holder of the decision is the person to whom the decision is issued.

The holder of the authorisation is the person to whom the authorisation is issued.

3/2. Applicant/Holder of the authorisation or decision identification**All relevant table columns used:***Application:*

The applicant is the person who applies to the customs authorities for a decision.

Enter the Economic Operators Registration and Identification number (EORI number), of the person concerned, as provided for in Article 1(18).

In case of an application made by using an electronic data processing technique, the EORI number of the applicant shall always be provided.

Decision:

The holder of the decision is the person to whom the decision is issued.

The holder of the authorisation is the person to whom the authorisation is issued.

3/3. Representative**All relevant table columns used:**

If the applicant indicated in D.E. 3/1 Applicant/Holder of the authorisation or decision or D.E. 3/2 Applicant/Holder of the authorisation or decision identification is represented, provide relevant information about the representative.

If requested by the decision-taking customs authority in accordance with Article 19(2) of the Code, provide a copy of a relevant contract, power of attorney or any other document which provides evidence of the empowerment for the status of customs representative.

3/4. Representative identification**All relevant table columns used:**

If the applicant indicated in D.E. 3/1 Applicant/Holder of the authorisation or decision or D.E. 3/2 Applicant/Holder of the authorisation or decision identification is represented, enter the EORI number of representative.

If requested by the decision-taking customs authority in accordance with Article 19(2) of the Code, provide a copy of a relevant contract, power of attorney or any other document which provides evidence of the empowerment for the status of customs representative.

3/5. Name and contact details of the person responsible for customs matters**All relevant table columns used:**

Contact information, including the fax number, if applicable, of the person concerned, which can be used for further contact and communication concerning customs matters.

3/6. Contact person responsible for the application**All relevant table columns used:**

The contact person shall be responsible for keeping contact with customs as regards the application.

This information shall only be provided, if different from the person responsible for customs matters as provided in D.E. 3/5 Name and contact details of the person responsible for customs matters.

Enter the contact person's name and any of the following: telephone number, e-mail address (preferably of a functional mailbox) and, if applicable, the fax number.

3/7. Person in charge of the applicant company or exercising control over its management**All relevant table columns used:**

For the purposes of Article 39(a) of the Code, enter the name(s) and full details of the person(s) concerned according to the legal establishment/form of the applicant company, in particular: director/manager of the company, board directors and board members, if any. Details should include: full name and address, date of birth and National Identification Number.

3/8. Owner of the goods**All relevant table columns used:**

Where applicable under the relevant Article, enter the name and address of the non-Union owner of the goods to be placed under the temporary admission, as described in D.E. 5/1. Commodity code and D.E. 5/2. Description of goods.

Group 4 — Dates, times, periods and places**4/1. Place****All relevant table columns used:**

Application:

Place at which the application was signed or otherwise authenticated.

Decision:

Place at which the authorisation or decision relating to binding origin information or on the remission or repayment of import or export duty was taken.

4/2. Date**All relevant table columns used:**

Application:

Date on which the applicant has signed or otherwise authenticated the application.

Decision:

The date on which the authorisation or decision relating to binding information or on the repayment or remission of import or export duty was taken.

4/3. Place where main accounts for customs purposes are held or accessible**All relevant table columns used:**

Main accounts for customs purposes as referred to in Article 22(1) 3rd subparagraph of the Code are those accounts which are to be considered by customs authorities as the main accounts for customs purposes allowing the customs authorities to supervise and monitor all activities which are covered by the authorisation concerned. The applicant's existing commercial, tax or other accounting material may be accepted as main accounts for customs purposes, if they facilitate audit-based controls.

Enter the full address of the location, including the Member State where the main accounts are intended to be held or are intended to be accessible. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 1a and 1b:

In case of binding information, information must be given only where the country is different from the data provided for the identification of the applicant.

4/4. Place where records are kept

All relevant table columns used:

Enter full address of the location(s) including the Member State(s) where the applicant's records are kept or intended to be kept. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

This information is necessary to identify the location of the records pertaining to the goods located under the address provided for in D.E. 4/8. Location of goods.

4/5. First place of use or processing

All relevant table columns used:

Using the relevant code, enter the address of the place concerned.

4/6. [Requested] Start date of the decision

Table column 1a and 1b:

The date on which the validity of the decision relating to binding information starts.

Table column 2:

Indicate the day, the month and the year, in accordance with Article 29.

Table column 3; 4a; 5; 6a; 6b; 7a to 7e, 8a to 8e and 9a to 9f:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and the requested date cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The date on which the authorisation takes effect.

Table column 4b:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The start date of the first operational period fixed by the authority for the purposes of the calculation of the deferred time limit for payment.

4/7. Date of expiry of the decision

All relevant table columns used:

The date on which the validity of the authorisation or decision relating to binding information ends.

4/8. Location of the goods**Table column 4c:**

Enter the name and address of the location concerned, including the postal code, if applicable. In case the application is submitted by using an electronic data processing technique, the relevant code may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 7e:

Using the relevant code, enter the identifier of the location where the weighing of the bananas takes place.

Table columns 7b to 7d:

Using the relevant code, enter the identifier of the location where the goods may be located when placed under a customs procedure.

Table column 9a:

Using the relevant code, enter the identifier of the place(s) where goods will be received under the TIR operation.

Table column 9b:

Using the relevant code, enter the identifier of the place(s) where the goods will be placed under the Union transit procedure.

Table column 9c:

Using the relevant code, enter the identifier of the place(s) where goods will be received under Union transit procedure.

4/9. Place(s) of processing or use**All relevant table columns used:**

Using the relevant code, indicate the address of the place(s) concerned.

4/10. Customs office(s) of placement**All relevant table columns used:**

Indicate the suggested customs office(s) as provided for in Article 1(16).

4/11. Customs office(s) of discharge**All relevant table columns used:**

Indicate the suggested customs office(s).

4/12. Customs office of guarantee**All relevant table columns used:**

Indicate the customs office concerned.

4/13. Supervising customs office**All relevant table columns used:**

Indicate the competent customs office as provided for in Article 1(35).

4/14. Customs office(s) of destination**Table columns 9a and 9c:**

Indicate the customs office(s) of destination responsible for the place where the goods are received by the authorised consignee.

Table column 9f:

Indicate the customs office(s) of destination competent for the airport(s)/port(s) of destination.

4/15. Customs office(s) of departure**Table column 9b:**

Indicate the customs office(s) of departure responsible for the place where the goods will be placed under the Union transit procedure.

Table column 9f:

Indicate the customs office(s) of departure competent for the airport(s)/port(s) of departure.

4/16. Time-limit**Table column 6b:**

Indicate the time limit in minutes by which the customs office can carry out controls before the departure of the goods.

Table column 7b:

Indicate the time-limit in minutes by which the customs office of presentation shall inform the supervising customs office of its intention to perform a control before the goods are deemed to be released.

Table column 7c:

Indicate the time-limit in minutes by which the customs office can indicate its intention to perform a control before the goods are deemed to be released.

Table columns 9a and 9c:

Indicate the time limit in minutes by which the authorised consignee shall receive the unloading permission.

Table columns 9b:

Indicate the time limit in minutes available to the customs office of departure after the lodging of the transit declaration by the authorised consignor within which this authority may carry out any necessary controls before the release and the departure of the goods.

4/17. Period for discharge**All relevant table columns used:**

Enter the estimated period expressed in months needed for the operations to be carried out or use within the special customs procedure applied for.

Indicate whether the automatic extension of the period for discharge pursuant to Article 174(2) is applicable.

Table column 8a:

The decision taking customs authority may specify in the authorisation that the period of discharge ends on the last day of the subsequent month/quarter/semester following the month/quarter/semester in the course of which the period of discharge has started.

4/18. Bill of discharge**All relevant table columns used:**

Indicate, whether the use of the bill of discharge is necessary.

If yes, enter the deadline as provided for in Article 175(1), within which the holder of the authorisation shall supply the bill of discharge to the supervising customs office.

If applicable, specify the content of the bill of discharge, in accordance with Article 175(3).

Group 5 — Identification of goods**5/1. Commodity code****Table column 1a:**

Application:

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

Decision:

The customs nomenclature code, under which the goods must be classified in the customs nomenclature.

Table column 1b:

Application:

The heading/subheading (customs nomenclature code) under which the goods are classified at a sufficient level of detail to enable to identify the rule for the determination of origin. Where the applicant for the BOI is the holder of a BTI for the same goods, indicate the 8-digit Combined Nomenclature code.

Decision:

The heading/subheading or 8-digit Combined Nomenclature code as indicated in the application.

Table column 3:

Enter the 8-digit Combined Nomenclature code of the goods.

Table column 4c:

Enter the 8-digit Combined Nomenclature code, the TARIC code and, if applicable, the TARIC additional code(s) and the national additional code(s) of the goods concerned.

Table columns 7c to 7d:

Enter at least the first 4 digits of the Combined Nomenclature code of the goods concerned.

Table columns 8a and 8b:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the inward or outward processing procedure.

The 8-digit Combined Nomenclature code must be given where:

equivalent goods or the standard exchange system are to be used,

goods are covered by Annex 71-02,

goods are not covered by Annex 71-02 and economic condition code 22 (*de minimis* rule) is used.

Table column 8c:

(1) If the application concerns goods to be placed under the special procedure other than those under (2) below, enter – where appropriate – the 8-digit Combined Nomenclature code (1st subdivision), the TARIC Code (2nd subdivision) and, if applicable, the TARIC additional code(s) (3rd subdivision).

- (2) If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the Combined Nomenclature codes are not required.

Table column 8d:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the temporary admission procedure.

Table column 8e:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the customs warehousing procedure.

If the application covers a number of items of different goods, the data element may not be completed. In this case, describe the nature of goods to be stored in the storage facility concerned in D.E. 5/2. Description of goods.

Where equivalent goods are used under customs warehousing, the 8-digit Combined Nomenclature code must be given.

5/2. Description of goods**Table column 1a:**

Application:

Detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature. This should also include details of the composition of the goods and any methods of examination used for its determination where the classification depends on it. Any details which the applicant considers to be confidential should be entered in D.E. II/3 Commercial denomination and additional information of Title II.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to relate the goods described in the BTI decision easily to the goods presented for customs clearance. It should not contain any details which the applicant has marked as confidential in the BTI application.

Table column 1b:

Application:

Detailed description of the goods permitting their identification.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to easily relate the goods described in the BOI decision to the goods presented.

Table column 3:

Indicate the trade description of the goods.

Table column 4c:

Indicate the usual trade description of the goods or their tariff description. The description must correspond to that used in the customs declaration referred to in D.E. VIII/1 Title for recovery.

State the number, kind, marks and identification numbers of packages. In the case of unpackaged goods, state the number of objects or indicate 'in bulk'.

Table columns 7a to 7d and 8d:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

Table columns 8a and 8b:

Indicate the trade and/or technical description of the goods.

The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system, give details about commercial quality and technical characteristics of the goods.

Table column 8c:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the applicant should state for instance: 'Civil aircraft and parts thereof/special provisions, part B of the Combined Nomenclature'.

Table columns 5 and 8e:

Indicate at least whether the goods are agricultural and/or industrial goods.

5/3. Goods quantity**Table column 1a:**

This data element shall only be used in cases where a period of extended use has been granted, indicating the quantity of the goods that may be cleared through customs under cover of that period of extended use, and its units. The units shall be expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table column 4c:

Enter the net quantity of the goods expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table columns 7b and 7d:

Enter the estimated quantity of the goods to be placed under a customs procedure using the given simplification, on a monthly basis.

Table columns 8a to 8d:

Enter the estimated total quantity of the goods intended to be placed under the special procedure during the period of validity of the authorisation.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), it is not necessary to give details about the quantity of the goods.

5/4. Goods value**Table column 4b:**

Provide information about the estimated value of goods intended to be covered by the authorisation.

Table columns 8a; 8b and 8d:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

Table column 8c:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

5/5. Rate of yield**All relevant table columns used:**

Indicate the estimated rate of yield or estimated average rate of yield, or where appropriate, the method of determining such rate.

5/6. Equivalent goods**All relevant table columns used:**

Equivalent goods consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure other than transit.

Application:

Where it is planned to use equivalent goods, state the 8-digit Combined Nomenclature code, the commercial quality and technical characteristics of equivalent goods to enable customs authorities to make the necessary comparison between equivalent goods and the goods they are replacing.

The relevant codes provided for D.E. 5/8. Identification of goods may be used to suggest supporting measures, which might be useful for this comparison.

Indicate whether the non-Union goods would be subject to anti-dumping, countervailing, safeguard duty or any additional duty resulting from a suspension of concessions, if they were declared for release for free circulation.

Authorisation:

Specify the measures to establish that the conditions for using the equivalent goods are met.

Table column 8a:

If the equivalent goods are at a more advanced stage of manufacture or are in a better condition than the Union goods (in case of repair), enter the relevant details.

5/7. Processed products**All relevant table columns used:**

Enter details of all processed products resulting from the operations, indicating the main processed product and the secondary processed products which are by-products of the processing operation other than the main processed product, as appropriate.

Combined Nomenclature code and Description: notes in relation with D. E. 5/1. Commodity code and 5/2. Description of goods shall be applicable.

5/8. Identification of goods**All relevant table columns used:**

Enter the intended measures of identification by using at least one of the relevant codes.

Table columns 8a; 8b and 8c:

This information is not to be completed in the case of customs warehousing, inward processing or outward processing with equivalent goods. D. E. 5/6. Equivalent goods shall be used instead.

This information shall not be provided in case of outward processing with standard exchange system. D.E. XVIII/2 Replacement products in Title XVIII shall be completed instead.

5/9. Excluded categories or movement of goods**All relevant table columns used:**

Using the 6-digit Harmonised System nomenclature code, specify the goods excluded from the simplification.

Group 6 — Conditions and terms**6/1. Prohibitions and restrictions****All relevant table columns used:**

Indication of any prohibitions and restrictions at national or Union level which are applicable for the goods and/or the procedure concerned in the Member State(s) of presentation.

Specify the competent authorities which are responsible for the controls or formalities to be carried out before the release of the goods.

6/2. Economic conditions**All relevant table columns used:**

The inward or outward processing procedure can be used only where the essential interests of the Union producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

In most of the cases an examination of the economic conditions is not necessary. However, in certain cases such an examination must be carried out at Union level.

At least one of the relevant codes defined for economic conditions must be used for each Combined Nomenclature code which has been indicated in D.E. 5/1. Commodity code. The applicant can provide further details, in particular, where an examination of the economic conditions is required.

6/3. General remarks**All relevant table columns used:**

General information on the obligations and/or formalities resulting from the authorisation.

Obligations stemming from the authorisation, with particular regard to the obligation to inform the decision taking authority of any change in the underlying facts and conditions as provided for in Article 23(2) of the Code.

The decision-taking customs authority shall specify the details related to the right of appeal in accordance with Article 44 of the Code.

Table column 4c:

Indicate the particulars of any requirements to which the goods remain subject pending implementation of the decision.

If applicable, the decision shall contain a notice informing the holder of the decision that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

Table columns 7a and 7c:

The authorisation shall specify that the obligation to lodge a supplementary declaration shall be waived in the cases described in Article 167(2) of the Code.

The obligation to lodge a supplementary declaration may be waived if the conditions laid down in Article 167(3) are met.

Table columns 8a and 8b:

Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall include the obligations provided for in Article 176(1).

Authorisations for the use of inward processing IM/EX which involve one Member State shall include the obligation provided for in Article 175(5).

Specify whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to be released for free circulation in accordance with Article 170(1).

Table columns 9a and 9c:

Specify whether any action is required before the authorised consignee may dispose of the goods received.

Indicate the operating and control measures which the authorised consignee has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination.

Table column 9b:

Specify that the authorised consignor shall lodge a transit declaration at the customs office of departure before the release of the goods.

Indicate the operating and control measures which the authorised consignor has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure.

Table column 9d:

Specify that the security related practices set out in Annex A of ISO 17712 apply for the use of seals of a special type:

Describe the details of proper control of and record-keeping concerning seals prior to their application and use.

Describe the actions to be taken, if any anomaly or tampering is observed.

Specify the treatment of seals after use.

The user of seals of a special type shall not re-order, re-use or duplicate the unique seal numbers or identifiers, unless authorised by the customs authority.

Table column 9f:

Indicate the operating and control measures which the holder of the authorisation has to comply with.

Group 7 — Activities and procedures**7/1. Type of transaction****All relevant table columns used:**

Indicate (yes/no) whether the application relates to an import or export transaction by specifying the envisaged transaction the BTI or BOI decision is intended to be used for. The type of the special procedure should be specified.

7/2. Type of customs procedures**All relevant table columns used:**

Indicate the relevant customs procedure(s) the applicant wishes to apply. If applicable, enter the reference number of the respective authorisation, if this cannot be derived from other information in the application. In case the respective authorisation is not yet granted, indicate the registration number of the application concerned.

7/3. Type of declarations**All relevant table columns used:**

Indicate the type of the customs declaration (standard, simplified or entry in the declarant's records) the applicant wishes to use.

For simplified declarations, indicate the reference number of the authorisation, if this cannot be derived from other information in the application. In case the authorisation for simplified declaration is not yet granted, indicate the registration number of the application concerned.

For entry into the records, indicate the reference number of the authorisation if this cannot be derived from other information in the application. In case the authorisation for entry into the records is not yet granted, indicate the registration number of the application concerned.

7/4. Number of operations (consignments)**Table column 4a:**

Where the comprehensive guarantee will be used for covering existing customs debts or for placing goods under a special procedure, indicate the number of consignments relating to the recent 12-month period.

Table columns 6b; 7a, 7c and 7d:

Enter an estimation on how often per month the applicant will use the simplification.

Table column 7b:

Enter an estimation on how often per month and per Member State of presentation the applicant will use the simplification.

Table column 9a:

Provide an estimation on how often per month the applicant will receive goods under the TIR operation.

Table column 9b:

Provide an estimation on how often per month the applicant will send goods under the Union transit procedure.

Table column 9c:

Provide an estimation on how often per month the applicant will receive goods under Union transit procedure.

Table columns 9d to 9f:

Provide an estimation on how often per month the applicant will use the Union transit arrangements.

7/5. Details of planned activities**Table columns 8a; 8b; 8c; 8e and 8f:**

Describe the nature of the planned activities or use (e.g. details of the operations under a job-processing contract or kind of usual forms of handling under inward processing) to be carried out on the goods within the special procedure.

If the applicant wishes to carry out the processing of the goods under inward processing or end-use procedure in a customs warehouse, pursuant to Article 241 of the Code, he shall provide the relevant details.

Where appropriate, indicate name, address and function of other persons involved.

Usual forms of handling allows goods placed under customs warehousing or a processing procedure to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale. Where usual forms of handling are intended to be carried out under inward or outward processing a reference to the relevant point(s) of Annex 71-03 must be made.

Table column 7b:

Provide an overview of the business transactions/operations and movement of goods under centralised clearance.

Table column 8d:

Describe the nature of the planned use of the goods to be placed under the temporary admission procedure.

Indicate the relevant Article which should be applied in order to benefit from total relief from the import duty.

Where benefit from total relief from import duty is applied for in accordance with Articles 229 or 230, give the description and quantities of the goods to be produced.

Group 8 — Others

8/1. Type of main accounts

All relevant table columns used:

Specify the type of main accounts by giving details about the system intended to be used, including the software.

8/2. Type of records

All relevant table columns used:

Specify the type of records by giving details about the system intended to be used, including the software.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to the identification of the goods placed under that procedure, their customs status and their movements.

8/3. Access to data

All relevant table columns used:

Specify the means how the particulars of the customs or transit declaration are available to the customs authorities.

8/4. Samples etc.

Table column 1a:

Indicate (yes/no) whether any samples, photographs, brochures or other documents available which may assist the customs authorities in determining the correct classification of the goods in the customs nomenclature, are attached as annexes.

If there is a sample, it should be indicated whether it has to be returned or not.

Table column 1b:

Indicate any samples, photographs, brochures or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials.

8/5. Additional information**All relevant table columns used:**

Enter any additional information, if deemed helpful.

8/6. Guarantee**All relevant table columns used:**

Indicate whether a guarantee is required for the authorisation concerned. If yes, enter the Guarantee Reference Number of the guarantee provided in relation with the authorisation concerned.

8/7. Guarantee amount**All relevant table columns used:**

Introduce the amount of the individual guarantee or, in the case of the comprehensive guarantee, the amount equivalent to the part of the reference amount allocated to the specific authorisation for temporary storage or special procedure.

8/8. Transfer of rights and obligations**All relevant table columns used:***Application:*

Where an authorisation for transfer of rights and obligations between holders of the procedure in accordance with Article 218 of the Code is applied for, provide information about the transferee and the suggested transfer formalities. Such request may also be submitted to the competent customs authority at a later stage, once the application was accepted and the authorisation for a special procedure was granted.

Authorisation:

Specify the conditions under which the transfer of rights and obligations can be carried out. If the request for the transfer of rights and obligations is rejected, specify the grounds for rejection.

8/9. Keywords**All relevant table columns used:**

Indication of the relevant keywords, by which the customs authorities in the issuing Member State have indexed the decision relating to binding information. This indexation (by adding keywords) facilitates the identification of the relevant decisions relating to binding information issued by customs authorities in other Member States.

8/10. Details about the storage facilities**All relevant table columns used:**

Provide information about the premises or any other location for temporary storage or customs warehousing which is intended to be used as storage facilities.

This information may include details about the physical characteristics of the facilities, the equipment used for the storage activities and, in case of specially equipped storage facilities, other information necessary to verify the compliance with Articles 117(b) and 202 respectively.

8/11. Storage of Union goods**All relevant table columns used:**

Indicate (yes/no) whether it is planned to store Union goods in a customs warehouse or temporary storage facility.

A request for storage of Union goods may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Table column 8e:*Authorisation:*

If it is intended to store Union goods in a storage facility for customs warehousing, and the conditions provided for in Article 177 apply, specify the rules for the accounting segregation.

8/12. Consent for publication in the list of authorisation holders**All relevant table columns used:**

Indicate (yes/no) whether the applicant agrees to disclose in the public list of authorisation holders the following details of the authorisation he/she is applying for:

Holder of the authorisation

Type of authorisation

Date of effect or, if applicable, period of validity

Member State of the decision taking customs authority

Competent/supervising customs office

8/13. Calculation of the amount of the import duty in accordance with Article 86(3) of the Code**All relevant table columns used:***Application:*

Indicate (yes/no) whether the applicant wishes to calculate the import duty in accordance with Article 86(3) of the Code.

If the answer is 'no', Article 85 of the Code must be applied, which means, that the calculation of the amount of import duty is made on the basis of the tariff classification, customs value, quantity, nature and origin of the goods at the time at which the customs debt in respect of them incurred.

Decisions:

In case the holder of the authorisation wishes to calculate the import duty in accordance with Article 86(3) of the Code, the authorisation for inward processing shall provide for that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export. However, the processed products may be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export if the amount of import duty is determined in accordance with Article 86(3) of the Code.

TITLE II

Application and decision relating to binding tariff information

CHAPTER 1

Specific data requirements for the application and the decision relating to binding tariff information**Data requirements table**

D.E. order No	D.E. name	Status
II/1.	Reissue of a BTI decision	A [*]
II/2.	Customs nomenclature	A [*]
II/3.	Commercial denomination and additional information	C [*]A [+]
II/4.	Justification of the classification of the goods	A [+]
II/5.	Material provided by the applicant on the basis of which the BTI decision has been issued	A [+]
II/6.	Images	B
II/7.	Date of application	A [+]
II/8.	End date of extended use	A [+]
II/9.	Invalidation reason	A [+]
II/10	Registration number of the application	A [+]

The status and the markings indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the decision relating to Binding Tariff Information**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**II/1. Reissue of a BTI decision**

Indicate (yes/no), whether the application concerns the reissue of a BTI decision. If yes, provide the relevant details.

II/2. Customs nomenclature

Indicate in which nomenclature the goods are to be classified, by inserting 'x' in one box only.

The nomenclatures listed are the following:

- the Combined Nomenclature (CN), which determines the tariff classification of goods in the Union at 8-digit level,
- TARIC, which consists of an additional 9th and 10th digits which reflect tariff and non-tariff measures in the Union, such as tariff suspensions, tariff quotas, anti-dumping duties, etc., and may consist also of TARIC additional codes and national additional codes from the 11th digit onwards,
- the refund nomenclature, which refers to the agricultural product nomenclature for export refunds.

If the nomenclature is not one of those listed, specify the nomenclature concerned.

II/3. Commercial denomination and additional information

Application:

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

In certain cases, including those where samples are provided, the administration concerned may take photographs (e.g. of the samples provided) or ask a laboratory for analysis. The applicant should state clearly, if such photographs, analysis results etc. as a whole or partially are to be treated as confidential. Any such information, not designed as confidential, will be published on the public EBTI database and will be accessible on the internet.

Decision:

This data field shall contain all the particulars which the applicant has marked as confidential in the BTI application as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential.

II/4. Justification of the classification of the goods

Indication of the relevant provisions of the acts or measures on the basis of which the goods have been classified in the customs nomenclature indicated under data element 5/1 Commodity code in Title I.

II/5. Material provided by the applicant on the basis of which the BTI decision has been issued

Indication, whether the BTI decision has been issued on the basis of a description, brochures, photographs, samples or other documents provided by the applicant.

II/6. Images

Where appropriate, any image(s) related to the goods being classified.

II/7. Date of application

Date on which the competent customs authority referred to in Article 22(1) 3rd subparagraph of the Code has received the application.

II/8. End date of extended use

Only in cases where a period of extended use has been granted, indicate the end date of the period of time for which the BTI decision may still be used.

II/9. Invalidation reason

Only in cases where the BTI decision is invalidated before the normal end of its validity, indicate the invalidation reason by entering the relevant code.

II/10. Registration number of the application

Unique reference of the accepted application, assigned by the competent customs authority.

TITLE III

Application and decision relating to binding origin information

CHAPTER 1

Specific data requirements for the application and the decision relating to binding origin information**Data requirements table**

D.E. order No	D.E. name	Status
III/1.	Legal basis	A [*]
III/2.	Composition of the goods	A
III/3.	Information enabling the determination of origin	A [*]

D.E. order No	D.E. name	Status
III/4.	Indicate which data should be treated as confidential	A
III/5.	Country of origin and legal framework	A [+]
III/6.	Justification of the assessment of the origin	A [+]
III/7.	Ex-works price	A
III/8.	Materials used, country of origin, Combined Nomenclature code and value	A [+]
III/9.	Description of the processing required in order to obtain origin	A [+]
III/10.	Language	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the decision relating to binding origin information

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

III/1. Legal basis

Indicate the applicable legal basis, for the purposes of Articles 59 and 64 of the Code.

III/2. Composition of the goods

Indicate the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary.

III/3. Information enabling the determination of origin

Provide information enabling the origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions related to the determination of origin to be met. In particular, the exact rule of origin applied and the origin envisaged for the goods shall be mentioned.

III/4. Indicate which data should be treated as confidential

Application:

The applicant can indicate any particulars which are to be treated as confidential.

Any information, not indicated as confidential in the application, can be made accessible on the internet once the decision is issued.

Decision:

The particulars which the applicant has indicated as confidential in the BOI application, as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential should be marked as such in the decision.

Any information, not indicated as confidential in the decision, can be made accessible on the internet.

III/5. Country of origin and legal framework

The country of origin as determined by the customs authority for the goods for which the decision is issued and an indication of the legal framework (non-preferential/preferential; reference to the agreement, convention, decision, regulation; other).

In case the preferential origin cannot be determined for the goods concerned, the term 'non-originating' and an indication of the legal framework should be mentioned in the BOI decision.

III/6. Justification of the assessment of the origin

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

III/7. Ex-works price

If required for the determination of the origin, it is a mandatory data element.

III/8. Materials used, country of origin, Combined Nomenclature code and value

If required for the determination of the origin, it is a mandatory data element.

III/9. Description of the processing required in order to obtain origin

If required for the determination of the origin, it is a mandatory data element.

III/10. Language

Indication of the language in which the BOI is issued.

TITLE IV

Application and authorisation for the status of authorised economic operator

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised economic operator**Data requirements table**

D.E. order No	D.E. name	Status
IV/1.	Legal status of applicant	A [*]
IV/2.	Date of establishment	A [*]
IV/3.	Role(s) of the applicant in the international supply chain	A [*]
IV/4.	Member States where customs related activities are carried out	A [*]
IV/5.	Border crossing information	A [*]
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	A [*]
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.	A [*]
IV/8.	Permanent Business Establishment (PBE)	A
IV/9.	Office(s) where customs documentation is kept and accessible	A [*]
IV/10.	Place where general logistical management activities are conducted	A [*]
IV/11.	Business activities	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised economic operator

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

IV/1. Legal status of applicant

The legal status as mentioned in the document of establishment.

IV/2. Date of establishment

With numbers – the day, month and year of establishment.

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

Using the relevant code, indicate the applicant's role in the supply chain.

IV/4. Member States where customs related activities are carried out

Enter the relevant country code(s). In case the applicant operates a storage facility or has other premises in another Member State, enter the address(es) and the type(s) of the facility(-ies) as well.

IV/5. Border crossing information

Enter the reference number(s) of customs office(s) regularly used for border crossing. In case the applicant is a customs representative, provide the reference number(s) of the customs office(s) regularly used by this customs representative for border crossing.

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

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. In case of facilitations already granted, indicate the type of facilitation and the number of the certificate. In the case of approvals as regulated agent or known consignor, indicate the approval granted: regulated agent or known consignor and indicate the number of the approval. In case the applicant is the holder of an AEO-equivalent certificate issued in a third country, indicate the number of that certificate and the issuing country.

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

Indicate (yes/no) whether the applicant is willing to agree to exchange 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.

If the answer is yes, the applicant shall also provide information on the transliterated name and address of the company.

IV/8. Permanent Business Establishment (PBE)

In case the application is submitted in accordance with Article 26(2), the PBE(s)'s full names and VAT identification number should be provided.

IV/9. Office(s) where customs documentation is kept and accessible

Enter full address of the relevant office(s). In case there is another office responsible for providing all customs related documentation different from the one where it is kept, enter its full address as well.

IV/10. Place where general logistical management activities are conducted

This data element shall only be used, where the competent customs authority may not be determined according to the third subparagraph of Article 22(1) of the Code. In such cases, enter full address of the relevant place.

IV/11. Business activities

Enter information on the business activity of the applicant.

TITLE V

Application and authorisation for the simplification of the determination of amounts being part of the customs value of goods

CHAPTER 1

Specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

Data requirements table

D.E. order No	D.E. name	Status
V/1.	Subject and nature of the simplification	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

V/1. Subject and nature of the simplification

Indicate on which elements to be added to or deducted from the customs value pursuant to Articles 71 and 72 of the Code or which elements forming part of the price actually paid or payable pursuant to Article 70(2) of the Code the simplification applies (e.g. Assists, Royalties, transport costs, etc.) followed by a reference to the calculation method used for the determination of the respective amounts.

TITLE VI

Application and authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

CHAPTER 1

Specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver**Data requirements table**

D.E. order No	D.E. name	Status
VI/1.	Amount of duty and other charges	A [*]
VI/2.	Average period between the placing of goods under the procedure and the discharge of the procedure	A [*]
VI/3.	Level of guarantee	A
VI/4.	Form of the guarantee	C [*]
VI/5.	Reference amount	A
VI/6.	Time-limit for payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**VI/1. Amount of duty and other charges**

Indicate the highest amount of duty and other charges applicable on any single consignment, relating to the recent 12-month period. If such information is not available, indicate the likely highest amount of duty and other charges applicable on any single consignment in the next 12-month-period.

VI/2. Average period between the placing of goods under the procedure and the discharge of the procedure

Indicate the average period between the placing of goods under the procedure and the discharge of the procedure, relating to the recent 12-month period. This information shall only be provided where the comprehensive guarantee will be used for placing goods under a special procedure.

VI/3. Level of guarantee

Indicate whether the level of the guarantee which is to cover the existing customs debts and, where applicable, other charges is 100 % or 30 % of the relevant part of the reference amount and/or whether the level of the guarantee which is to cover the potential customs debts and, where applicable, other charges is 100 %, 50 %, 30 % or 0 % of the relevant part of the reference amount.

The authorising customs authority may provide comments, if applicable.

VI/4. Form of the guarantee

Indicate which form the guarantee will take.

In case the guarantee is provided in form of an undertaking, indicate the full name and address details of the guarantor.

Where the guarantee is valid in more than one Member State, indicate the full name and address of the representatives of the guarantor in the other Member State.

VI/5. Reference amount

Application:

Provide information on the reference amount covering all operations, declarations or procedures of the applicant, pursuant to Article 89(5) of the Code.

Authorisation:

Enter the reference amount covering all operations, declarations or procedures of the holder of the authorisation, pursuant to Article 89(5) of the Code.

If the reference amount established by the decision-taking customs authority is different than the one indicated in the application, justify the reasons for the difference.

VI/6. Time-limit for payment

Where the comprehensive guarantee is provided to cover the import or export duty payable in case of release for free circulation or end-use, indicate, whether the guarantee will cover:

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

Deferred payment

TITLE VII

Application and authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

CHAPTER 1

Specific data requirements for the application and the authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Data requirements table

D.E. order No	D.E. name	Status
VII/1.	Type of deferment of payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

VII/1. Type of deferment of payment

Indicate the way how the applicant wishes to apply the deferment of payment of the duty payable.

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

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).

TITLE VIII

Application and decision for the repayment or remission of the amounts of import or export duty

CHAPTER 1

Specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

Data requirements table

D.E. order No	D.E. name	Status
VIII/1.	Title for recovery	A
VIII/2.	Customs office where the customs debt was notified	A
VIII/3.	Customs office responsible for the place where the goods are located	A
VIII/4.	Comments of the customs office responsible for the place where the goods are located	A [+]
VIII/5	Customs procedure (request for prior completion of formalities)	A
VIII/6.	Customs value	A
VIII/7.	Amount of import or export duty to be repaid or remitted of	A
VIII/8.	Type of import or export duty	A
VIII/9.	Legal basis	A
VIII/10	Use or destination of goods	A [+]
VIII/11	Time-limit for completion of formalities	A [+]
VIII/12	Statement of the decision-taking customs authority	A [+]
VIII/13	Description of the grounds for repayment or remission	A
VIII/14	Bank and account details	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

VIII/1. Title for recovery

Enter the MRN of the customs declaration or reference to any other document which gave rise to notification of the import or export duty, the repayment or remission of which is requested.

VIII/2. Customs office where the customs debt was notified

Enter the identifier of the customs office where the import or export duty to which the application refers, was notified.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIII/3. Customs office responsible for the place where the goods are located

This information shall only be provided if it is different than the customs office indicated in D.E. VIII/2 Customs office where the customs debt was notified.

Enter the identifier of the customs office concerned.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIII/4. Comments of the customs office responsible for the place where the goods are located

This data element shall be completed in cases, where repayment or remission is subject to destruction, abandonment to the State, or placement under a special procedure or the export procedure of an article, but the corresponding formalities are completed only for one or more parts or components of that article.

In this case, enter the quantity, nature and value of the goods which are to remain in the customs territory of the Union.

Where the goods are for delivery to a charity, enter the name and full address, including postal code, if any, of the entity concerned.

VIII/5. Customs procedure (request for prior completion of formalities)

Except in the cases referred to in Article 116(1) 1st subparagraph (a), enter the relevant code of the customs procedure under which the applicant wishes to place the goods.

Where the customs procedure is subject to an authorisation, enter the identifier of the authorisation concerned.

Indicate, if prior completion of formalities is requested.

VIII/6. Customs value

Indicate the customs value of the goods.

VIII/7. Amount of import or export duty to be repaid or remitted

Using the relevant code for the national currency, enter the amount of the import or export duty to be repaid or remitted.

VIII/8. Type of import or export duty

Using the relevant codes, enter the type of the import or export duty to be repaid or remitted.

VIII/9. Legal basis

Using the relevant code, enter the legal basis of the application for the repayment or remission of the import or export duty.

VIII/10. Use or destination of goods

Enter information on the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-taking customs authority.

VIII/11. Time-limit for completion of formalities

Indicate in days the time-limit for completion of the formalities to which repayment or remission of the import or export duty is subject.

VIII/12. Statement of the decision-taking customs authority

If applicable, the decision taking customs authority shall indicate that the import or export duty will not be repaid or remitted until the implementing customs office has informed the decision-taking customs authority that the formalities to which repayment or remission is subject have been completed.

VIII/13. Description of the grounds for repayment or remission

Application:

Detailed description of the justification that forms the basis of the request for remission or repayment of the import or export duty.

This data element needs to be completed in all cases where the information cannot be derived from elsewhere in the application.

Decision:

Where the grounds for the repayment or remission of the import or export duty are different for the decision from those of the application, detailed description of the justification that forms the basis of the decision.

VIII/14. Bank and account details

If applicable, enter the bank-account details where the import or export duty shall be repaid or remitted.

TITLE IX

Application and authorisation for the operation of temporary storage facilities

CHAPTER 1

Specific data requirements for the application and the authorisation for the operation of temporary storage facilities**Data requirements table**

D.E. order No	D.E. name	Status
IX/1	Movement of goods	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of temporary storage facilities**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**IX/1. Movement of goods**

Indicate the legal basis for the movement of the goods.

Indicate the address of the destination temporary storage facility or facilities.

If the movement of goods is planned to take place pursuant to Article 148(5)(c) of the Code, enter the EORI number of the holder of the authorisation to operate the destination temporary storage facility or facilities.

TITLE X

Application and authorisation of regular shipping service

CHAPTER 1

Specific data requirements for the application and the authorisation of regular shipping service**Data requirements table**

D.E. order No	D.E. name	Status
X/1	Member State(s) concerned by the regular shipping service	A
X/2	Name of vessels	C[*]
X/3	Ports of call	C[*]
X/4	Undertaking	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation of regular shipping service**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

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

Indicate the involved and the potentially involved Member State(s) concerned.

X/2. Name of vessels

Enter the relevant information on the vessels assigned to the regular shipping service.

X/3. Ports of call

Enter the reference to the customs offices responsible for the ports of call of the vessels assigned or foreseen to be assigned to the regular shipping service.

X/4. Undertaking

Indicate (yes/no) whether the applicant undertakes:

- to communicate to the decision-taking customs authority the information referred to in Article 121(1), and
- that on the routes of the regular shipping services, no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and that no transshipments of goods will be made at sea.

TITLE XI

Application and authorisation for the status of authorised issuer

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised issuer**Data requirements table**

D.E. order No	D.E. name	Status
XI/1	Customs office(s) responsible for the registration of the proof of the customs status of Union goods	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised issuer

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XI/1. Customs office(s) responsible for the registration of the proof of the customs status of Union goods

Indicate the customs office(s) to which the authorised issuer shall transmit the proof of the customs status of Union goods for the purpose of its registration.

TITLE XII

Application and authorisation to use simplified declaration

CHAPTER 1

Specific data requirements for the application and the authorisation to use simplified declaration

Data requirements table

D.E. order No	D.E. name	Status
XII/1.	Time-limit for the submission of a supplementary declaration	A [+]
XII/2.	Subcontractor	A [1][2]
XII/3.	Subcontractor identification	A [2]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1

Notes

Note number	Note description
[1]	This information is mandatory only in the cases where the EORI number of the subcontractor is not available. Where the EORI number is provided, the name and address should not be provided.
[2]	This information may only be used for export procedures when the customs declaration will be lodged by the subcontractor.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation to use simplified declaration

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XII/1. Time-limit for the submission of a supplementary declaration

If applicable, the authorising customs authority shall determine the respective time-limit expressed in days.

XII/2. Subcontractor

If applicable, enter the name and address of the subcontractor.

XII/3. Subcontractor identification

Enter the EORI number of the person concerned.

TITLE XIII

Application and authorisation for centralised clearance

CHAPTER 1

Specific data requirements for the application and the authorisation for centralised clearance**Data requirements table**

D.E. order No	D.E. name	Status
XIII/1	Companies involved in the authorisation in other Member States	A [1]
XIII/2	Companies involved in the authorisation in other Member States identification	A
XIII/3	Customs office(s) of presentation	A
XIII/4	Identification of the VAT, excise and statistical authorities	C [*] A [+]
XIII/5	Method of VAT payment	A[+]
XIII/6	Tax representative	A [1]
XIII/7	Tax representative identification	A
XIII/8	Tax representative status code	A
XIII/9	Person responsible for the excise formalities	A [1]
XIII/10	Person responsible for the excise formalities identification	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Notes

Note number	Note description
[1]	This information is mandatory only in the cases, where the EORI number of the person concerned is not available. If the EORI number is provided, the name and address should not be provided.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for centralised clearance**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XIII/1. Companies involved in the authorisation in other Member States**

If applicable, enter the name and address of the companies concerned.

XIII/2. Companies involved in the authorisation in other Member States identification

If applicable, enter the EORI number of the companies concerned.

XIII/3. Customs office(s) of presentation

Indicate the customs office(s) concerned.

XIII/4. Identification of the VAT, excise and statistical authorities

Enter the name and address of the VAT, excise and statistical authorities in the Member States involved in the authorisation and indicated under D.E. 1/4 Geographical validity –Union.

XIII/5. Method of VAT payment

The participating Member States' shall specify their respective requirements regarding the submission of the import VAT data, indicating the applicable method for the payment of VAT.

XIII/6. Tax representative

Enter the name and address of the tax representative of the applicant in the Member State of presentation.

XIII/7. Tax representative identification

Enter the VAT number of the tax representative of the applicant in the Member State of presentation. If no tax representative is appointed, the VAT number of the applicant shall be provided.

XIII/8. Tax representative status code

Indicate whether the applicant will act on his own behalf in fiscal matters or will appoint a tax representative in the Member State of presentation.

XIII/9. Person responsible for excise formalities

Enter the name and address of the person liable for the payment or submission of guarantee of excise duties.

XIII/10. Person responsible for excise formalities identification

Enter the EORI number of the person concerned, if this person has a valid EORI number and it is available to the applicant.

TITLE XIV

Application and authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure**Data requirements table**

D.E. order No	D.E. name	Status
XIV/1.	Waiver of the presentation notification	A
XIV/2.	Waiver of pre-departure declaration	A
XIV/3.	Customs office responsible for the place where the goods are available for controls	C [*]A [+]
XIV/4.	Deadline for submitting the particulars of the complete customs declaration	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XIV/1. Waiver of the presentation notification***Application:*

Indicate (yes/no) whether the trader wishes to benefit from a notification waiver of the availability of the goods for customs controls. If yes, specify the reasons.

Decision:

In case the authorisation does not provide for the notification waiver, the authorising customs authority shall determine the time limit between the receipt of the notification and the release of the goods.

XIV/2. Waiver of pre-departure declaration

In case the application concerns export procedure or re-export, justify that the conditions described in Article 263(2) of the Code are met.

XIV/3. Customs office responsible for the place where the goods are available for controls

Enter the identifier of the customs office concerned.

XIV/4. Deadline for submitting the particulars of a complete customs declaration

The decision-taking customs authority shall provide for the deadline in the authorisation, within which the holder of the authorisation shall send the particulars of the complete customs declaration to the supervising customs office.

The deadline shall be expressed in days.

TITLE XV

Application and authorisation for self-assessment

CHAPTER 1

Specific data requirements for the application and the authorisation for self-assessment**Data requirements table**

D.E. order No	D.E. name	Status
XV/1.	Identification of formalities and controls to be delegated to the economic operator	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for self-assessment**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XV/1. Identification of formalities and controls to be delegated to the economic operator**

Indicate the conditions under which the controlling of the compliance with prohibitions and restrictions, as specified in D.E. 6/1 Prohibitions and restrictions may be carried out by the holder of the authorisations.

TITLE XVI

Application and authorisation for the status of authorised weigher of bananas

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised weigher of bananas**Data requirements table**

D.E. order No	D.E. name	Status
XVI/1.	Economic activity	A
XVI/2.	Weighing equipment	A
XVI/3.	Additional guarantees	A
XVI/4.	Advanced notification to customs authorities	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised weigher of bananas**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XVI/1. Economic activity**

Indicate the economic activity related to the trade of fresh bananas.

XVI/2. Weighing equipment

Provide the description of the weighing equipment.

XVI/3. Additional guarantees

Appropriate proof as recognised in accordance with the national law that:

- only machines that are properly calibrated and conform to the relevant technical standards ensuring precise establishment of the net weight of bananas,
- weighing of bananas is performed only by authorised weighers at places supervised by the customs authorities,
- the net weight of bananas, the origin and packaging of bananas as well as the time of weighing and the place of unloading are immediately reflected in the banana weighing certificate upon weighing,
- bananas have been weighed in accordance with the procedure set out in Annex 61-03,
- the results of weighing are immediately put in the weighing certificate as required by the customs legislation of the Union.

XVI/4. Advanced notification to customs authorities

Provide the type of notification and copy of a notification.

TITLE XVII

Application and authorisation for the use of inward processing procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for the use of the inward processing procedure**Data requirements table**

Order No	D.E. name	Status
XVII/1	Prior exportation (IP EX/IM)	A
XVII/2	Release for free circulation by use of bill of discharge	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the use of inward processing procedure**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XVII/1. Prior exportation**

Indicate ('yes/no') whether it is planned to export processed products obtained from equivalent goods before the import of the goods they are replacing (IP EX/IM). If yes, indicate the suggested period expressed in months within which the non-Union goods should be declared for inward processing taking account of the time required for procurement of the goods and their transport to the Union.

XVII/2. Release for free circulation by use of bill of discharge

Indicate ('yes/no') whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation if they have not been placed under a subsequent customs procedure or re-exported on expiry of the period for discharge, and the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted on the date of expiry of the period for discharge.

TITLE XVIII

Application and authorisation for the use of outward processing procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for the use of the outward processing procedure**Data requirements table**

Order No	D.E. name	Status
XVIII/1	Standard exchange system	A
XVIII/2	Replacement products	A
XVIII/3	Prior import of replacement products	A
XVIII/4	Prior import of processed products (OP IM/EX),	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements' for the application and the authorisation for the use of outward processing procedure**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XVIII/1. Standard exchange system***Application:*

In case of repair of goods, an imported product (replacement product) may replace a processed product (so-called standard exchange system).

Indicate ('yes/no') whether it is intended to use the standard exchange system. If yes, enter the relevant code(s).

Authorisation:

Specify the measures to establish that the conditions for the standard exchange system are met.

XVIII/2. Replacement products

Where it is planned to use the standard exchange system (only possible in case of repair), state the 8-digit Combined Nomenclature code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. For this comparison, use at least one of the relevant codes provided for in relation with D.E. 5/8 Identification of goods.

XVIII/3. Prior import of replacement products

Indicate ('yes/no') whether it is planned to import replacement products prior to the export of the defective products. If yes, indicate the period in months within which the Union goods should be declared for outward processing.

XVIII/4. Prior import of processed products (OP IM/EX)

Indicate ('yes/no') whether it is planned to import processed products obtained from equivalent goods prior to the placement of Union goods under outward processing. If yes, indicate the period in months within which the Union goods should be declared for outward processing taking account of the time required for procurement of the Union goods and their transport of the office of export.

TITLE XIX

Application and authorisation for the operation of storage facilities for the customs warehousing of goods

CHAPTER 1

Specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods**Data requirements table**

D.E. order No	D.E. name	Status
XIX/1	Temporary removal	A
XIX/2	Loss rate	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XIX/1. Temporary removal***Application:*

Indicate ('yes/no') whether it is planned to remove temporarily goods placed under the customs warehousing procedure from the customs warehouse. Provide all the necessary details deemed relevant for the temporary removal of goods.

A request for temporary removal may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Authorisation:

Specify the conditions under which the removal of the goods placed under the customs warehousing procedure can be carried out. If the request is rejected, specify the grounds for rejection.

XIX/2. Loss rate

Give details, where appropriate, of loss rate(s).

TITLE XX

Application and authorisation for the status of authorised consignor for Union transit

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit**Data requirements table**

D.E. order No	D.E. name	Status
XX/1	Identification measures	A [+]
XX/2	Comprehensive guarantee	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XX/1. Identification measures**

Details of the identification measures to be applied by the authorised consignor. Where the authorised consignor has been granted an authorisation for use of seals of a special type in accordance with Article 233(4)(c) of the Code, the decision-taking customs authority may prescribe the use of such seals as the identification measure. The reference number of the decision for use of seals of special type shall be indicated.

XX/2. Comprehensive guarantee

Indicate the reference number of the decision for the provision of a comprehensive guarantee or a guarantee waiver. In case the respective authorisation is not yet granted, indicate the registration number of the application concerned.

TITLE XXI

Application and authorisation to use of seals of a special type

CHAPTER 1

Specific data requirements for the application and the authorisation to use of seals of a special type**Data requirements table**

D.E. order No	D.E. name	Status
XXI/1.	Type of seal	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation to use of seals of a special type**Introduction**

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements**XXI/1. Type of seal***Application:*

Enter all the details on the seal (e.g. model, manufacturer, proof of certification by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers' Mechanical Seals).

Decision:

Confirmation by the decision taking customs authority that the seal meets the essential characteristics and complies with the required technical specifications and that the use of the seals of a special type is documented, i.e. that an audit trail is established and has been approved by the competent authorities.

ANNEX B

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

TITLE I

Data requirements

CHAPTER 1

Introductory notes to the data requirements table

- (1) The declaration messages contain a number of data elements only some of which will be used, depending on the customs procedure(s) in question.
- (2) The data elements which may be provided for each procedure are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title II apply without prejudice to the status of the data elements as defined in the data requirements table. The provisions that apply to all situations where the data element concerned is requested are included in the heading 'All relevant data requirements table columns used'. In addition, the provisions that apply to specific table columns are included in specific sections that refer precisely to those columns. Both sets of provisions need to be combined to reflect the situation of each table column.
- (3) The 'A', 'B' or 'C' symbols listed in Chapter 2, section 3 below have no bearing on the fact that certain data is collected only where circumstances warrant it. For example, the supplementary units (status 'A') will only be collected where required by the TARIC.
- (4) The 'A', 'B' or 'C' symbols defined in Chapter 2, section 3 may be complemented by conditions or clarifications listed in the footnotes attached to the data requirements table of Chapter 3, section 1 below.
- (5) If the Member State of acceptance of the customs declaration allows, a Customs declaration (columns series B and H) or a simplified declaration (columns series C and I) can include items of goods which are subject to different procedure codes, providing that these procedure codes all use the same dataset as defined in chapter 3, section 1 and belong to the same column of the matrix as defined in Chapter 2. However, this possibility shall not be used for customs declarations lodged in the context of centralised clearance pursuant to Article 179 of the Code.
- (6) Without affecting in any way the obligations to provide data according to this Annex and without prejudice to Article 15 of the Code, the content of the data provided to customs for a given requirement will be based on the information as it is known by the economic operator that provides it at the time it is provided to Customs.
- (7) The exit or entry summary declaration that must be lodged for goods leaving or entering the customs territory of the Union contains the information detailed in columns A1 and A2 and F1a to F5 of the data requirement table of Chapter 3, Section 1 below, for each of the situations or modes of transport concerned.
- (8) The use within this annex of the words entry and exit summary declarations refer respectively to the entry and exit summary declarations provided for under Articles 5(9) and 5(10) of the Code.
- (9) Columns A2, F3a and F3b of the data requirements Table of Chapter 3, Section 1 below cover the required data which is provided to Customs authorities primarily for safety and security risk-analysis purposes prior to departure, arrival or loading of express consignments.
- (10) For the purposes of this Annex, an express consignment means an individual item carried via an integrated service of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over such items throughout the supply of the service.
- (11) Where column F5 of the data requirements Table of Chapter 3, Section 1 below applies to road transport, it also covers cases of multimodal transport, unless otherwise provided in Title II.

- (12) The simplified declarations referred to in Article 166 contain the information detailed in columns C1 and I1.
- (13) The reduced list of data elements provided for procedures in columns C1 and I1 does not limit or influence the requirements set out for the procedures in the other columns of the data requirements table, notably in respect of the information to be provided in supplementary declarations.
- (14) The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code.
- (15) Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in this Annex. The Commission shall publish the list of those particulars.

CHAPTER 2

Table legend

Section 1

Column headings

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
Data element number	Order number allocated to the data element concerned	
Data element name	Name of the data element concerned	
Box No	Reference given to the box that contains the data element concerned in paper-based customs declarations. References correspond to SAD boxes or, where they start with an 'S', to security-related elements in EAD, ESS, TSAD or SSD.	
A1	Exit summary declaration	Articles 5(10) and 271 of the Code
A2	Exit summary declaration — Express consignments	Articles 5(10) and 271 of the Code
A3	Re-export notification	Articles 5(14) and 274 of the Code
B1	Export declaration and re-export declaration	Export declaration: Articles 5(12), 162 and 269 of the Code Re-export declaration: Articles 5(13) and 270 of the Code
B2	Special procedure — processing — declaration for outward processing	Articles 5(12), 162, 210 and 259 of the Code
B3	Declaration for Customs warehousing of Union goods	Articles 5(12), 162, 210 and 237(2) of the Code
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	Article 1(3) of the Code

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
C1	Export Simplified declaration	Articles 5(12) and 166 of the Code
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export	Articles 5(33), 171 and 182 of the Code
D1	Special procedure — transit declaration	Articles 5(12), 162, 210, 226 and 227 of the Code
D2	Special procedure –Transit declaration with reduced dataset – (transport by rail, air and maritime transport)	Articles 5(12), 162, 210 and 233(4)d) of the Code
D3	Special procedure – Transit – Use of an electronic transport document as customs declaration – (transport by air and maritime transport)	Articles 5(12), 162, 210 and 233(4)e) of the Code
E1	Proof of the customs status of Union goods (T2L/T2LF)	Articles 5(23) and 153(2) and 155 of the Code
E2	Customs goods manifest	Articles 5(23) and 153(2) and 155 of the Code
F1a	Entry summary declaration – Sea and inland waterways – Complete dataset	Articles 5(9) and 127 of the Code
F1b	Entry summary declaration – Sea and inland waterways – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code
F1c	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) first subparagraph	Articles 5(9) and 127 of the Code
F1d	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) second subparagraph	Articles 5(9) and 127 of the Code
F2a	Entry summary declaration – Air cargo (general) – Complete dataset	Articles 5(9) and 127 of the Code
F2b	Entry summary declaration – Air cargo (general) – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
F2c	Entry summary declaration – Air cargo (general) – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1)	Articles 5(9) and 127 of the Code
F2d	Entry summary declaration – Air cargo (general) – Minimum dataset to be lodged pre-loading, in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(1)	Articles 5(9) and 127 of the Code
F3a	Entry summary declaration – Express consignments – Complete dataset	Articles 5(9) and 127 of the Code
F3b	Entry summary declaration – Express consignments – Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph	Articles 5(9) and 127 of the Code
F4a	Entry summary declaration – Postal consignments – Complete dataset	Articles 5(9) and 127 of the Code
F4b	Entry summary declaration – Postal consignments – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code
F4c	Entry summary declaration – Postal consignments – Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph (!) and in accordance with Article 113(2)	Articles 5(9) and 127 of the Code
F4d	Entry summary declaration – Postal consignments – Partial dataset at receptacle level lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(2)	Articles 5(9) and 127 of the Code
F5	Entry summary declaration – Road and rail	Articles 5(9) and 127 of the Code
G1	Diversion Notification	Article 133 of the Code
G2	Notification of arrival	Article 133 of the Code
G3	Presentation of goods to customs	Articles 5(33) and 139 of the Code
G4	Temporary storage declaration	Articles 5(17) and 145
G5	Arrival notification in case of movement of goods under temporary storage	Article 148(5)(b) and (c)

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
H1	Declaration for release for free circulation and Special procedure — specific use — declaration for end-use	Declaration for release for free circulation: Articles 5(12), 162 and 201 of the Code Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code
H2	Special procedure — storage — declaration for customs warehousing	Articles 5(12), 162, 210 and 240 of the Code
H3	Special procedure — specific use — declaration for temporary admission	Articles 5(12), 162, 210 and 250 of the Code
H4	Special procedure — processing — declaration for inward processing	Articles 5(12), 162, 210 and 256 of the Code
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3) of the Code
H6	Customs declaration in postal traffic for release for free circulation	Articles 5(12), 162 and 201 of the Code
I1	Import Simplified declaration	Articles 5(12) and 166 of the Code
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	Articles 5(33), 171 and 182 of the Code

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

Section 2

Data groups

Group	Title of the group
Group 1	Message information (including procedure codes)
Group 2	References of messages, documents, certificates, authorisations
Group 3	Parties
Group 4	Valuation information/Taxes
Group 5	Dates/Times/Periods/Places/Countries/Regions
Group 6	Goods identification
Group 7	Transport information (modes, means and equipment)
Group 8	Other data elements (statistical data, guarantees, tariff related data)

Section 3

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned.
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared item of goods.

Any combination of the symbols 'X' and 'Y' means that the given data element can be provided by the declarant at any of the levels concerned.

Section 2

Notes

Note number	Note description
[1]	Member States may require this data element only in the context of paper-based procedures.
[2]	When the paper-based declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure '1' having been entered in box 5.
[3]	This information shall not be required in case a customs declaration has been lodged prior to the presentation of the goods pursuant to Article 171 of the Code.
[4]	This element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.
[5]	In the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.
[6]	This data element is to be provided where at least one of the following information is missing: <ul style="list-style-type: none"> — Identification of means of transport crossing the border — Date of arrival at first place of arrival in customs territory of the Union as mentioned in the Entry summary declaration lodged for the goods concerned.
[7]	Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.
[8]	This element is an alternative to the unique consignment reference number [UCR] when the latter is not available. It provides a link to other useful sources of information.
[9]	This information needs to be provided only where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable; in this case, it is the number of the authorisation for simplified procedure. However, this data element can also contain the transport document number concerned.
[10]	This information must be provided when the transport document number is not available.
[11]	This information is required where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.
[12]	This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.
[13]	This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided unless a paper-based declaration is used.
[14]	This information shall only be provided where available.
[15]	This information shall not be provided in respect of cargo remaining on board (FROB) or transhipped cargo for which the destination is located outside the Customs territory of the Union.

Note number	Note description
[16]	Member States may waive this information where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.
[17]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.
[18]	This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.
[19]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration.
[20]	<p>Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide this information,</p> <ul style="list-style-type: none"> — where the customs value of the imported goods in a consignment does not exceed EUR 20 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, or — where the importation is of a non-commercial nature or — in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.
[21]	This information shall only be provided if the customs duty is calculated in accordance with Article 86(3) of the Code.
[22]	Member States may require this information only in cases when the rate of exchange is fixed in advance by a contract between the parties concerned.
[23]	For completion only where Union legislation so provides.
[24]	This data element needs not to be provided where the MRN is provided in D.E. 2/1 Simplified declaration/Previous documents.
[25]	This information shall only be required where the simplified declaration is not lodged together with an exit summary declaration.
[26]	This data element is mandatory for agricultural products with export refunds.
[27]	This data element is mandatory for agricultural products subject to refunds and for those goods which Union legislation requires the origin of the goods in the context of trade with special fiscal territories.
[28]	<p>This information is required where</p> <ul style="list-style-type: none"> (a) no preferential treatment is applied; or (b) the country of non-preferential origin is different to the country of preferential origin.
[29]	This information is required where a preferential treatment is applied using the appropriate code in D.E. 4/17 Preference.
[30]	This information shall only be used in case of centralised clearance.

Note number	Note description
[31]	This information shall only be used in case the declaration for temporary storage or the customs declaration to place the goods under a special procedure other than transit is lodged at a customs office different to the supervising customs office as indicated in the respective authorisation.
[32]	This information shall only be required in case of commercial transactions involving at least two Member States.
[33]	This information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned.
[34]	This data element is an alternative to the Commodity code when it is not provided.
[35]	This data element can be provided to identify goods covered by a notification for re-exportation of goods under temporary storage where part of the goods covered by the declaration for temporary storage concerned are not re-exported.
[36]	This data element is an alternative to the description of goods when it is not provided.
[37]	<p>This subdivision must be completed where:</p> <ul style="list-style-type: none"> — the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or — where Union legislation so provides.
[38]	This information is provided only in respect with paper-based declarations.
[39]	Member States may waive this requirement for modes of transport other than rail.
[40]	This information must not be provided when export formalities are carried out at the point of exit from the customs territory of the Union.
[41]	This data element must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union.
[42]	This data element is mandatory for agricultural products with export refunds, unless they are carried by post or fixed transport installations. [In case of transport by post or fixed installations, this information shall not be required.]
[43]	Not for use in the case of postal consignments or carriage by fixed transport installations.
[44]	Where goods are carried in multimodal transport units, such as containers, swap bodies and semi trailers, the customs authorities may authorise the holder of the transit procedure not to provide this information where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time the goods are released for transit, providing multimodal transport units bear unique numbers and such numbers are indicated in D.E. 7/10 Container identification number.
[45]	<p>In the following cases, Member States shall waive the obligation to enter this information on a transit declaration lodged at the office of departure in relation with the means of transport on which the goods are directly loaded:</p> <ul style="list-style-type: none"> — where the logistical pattern does not allow this data element to be provided and the holder of the transit procedure has the AEOC status and — where the relevant information may be traced where needed by the customs authorities via the records of the holder of the transit procedure.

Note number	Note description
[46]	Not for use in the case of postal consignments or carriage by fixed transport installations or rail.
[47]	This data element is mandatory for agricultural products with export refunds unless they are carried by post, fixed transport installations, or rail. [In case of transport by post, fixed installations or rail, this information shall not be required.]
[48]	Member States shall not require this information where air mode of transport is concerned.
[49]	This information shall only be provided in case of placing the goods under the end-use procedure, or in case of prior importation of processed products or prior importation of replacement products.
[50]	The Member State of acceptance of the declaration may waive the obligation to provide this information where it is in the position to assess it correctly and has implemented calculation routines to provide a result compatible with statistical requirements.

TITLE II

*Notes in relation with data requirements***Introduction**

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

Data requirements**Group 1 – Message information (including procedure codes)****1/1. Declaration type****All relevant used data requirements table columns:**

Enter the relevant Union code.

1/2. Additional Declaration type**All relevant used data requirements table columns:**

Enter the relevant Union code.

1/3. Transit Declaration/Proof of customs status type**All relevant used data requirements table columns:**

Enter the relevant Union code.

1/4. Forms**All relevant used data requirements table columns:**

Where paper-based declarations are used, enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter '1/3' on the IM form, '2/3' on the first IM/c form and '3/3' on the second IM/c form.

Where the paper-based declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

1/5. Loading lists**All relevant used data requirements table columns:**

Where paper-based declarations are used, enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

1/6. Goods item number**Data Requirements table columns A1-A3, B1-B4, C1, D1, D2,E1, E2 F1to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G3 to G5, H1 to H6 and I1:**

Number of the item in relation to the total number of items contained in the declaration, the summary declaration, notification or proof of the customs status of Union goods, where there is more than one item of goods.

Data Requirements table column C2 and I2:

Item number assigned to the goods upon entry in the declarant's records.

Data Requirements table column F4c:

Item number assigned to the goods within the CN23 concerned.

1/7. Specific circumstance indicator**Data Requirements table column A2:**

Using the relevant codes, indicate the special circumstance the benefit of which is claimed by the declarant.

Data Requirements table columns F1a to F1d, F2a to F2d, F3a, F3b, F4a to F4d and F5:

Using the relevant codes, indicate the respective entry summary declaration dataset or combination of datasets submitted by the declarant.

1/8. Signature/Authentication**All relevant data requirements table columns used:**

Signature or authentication otherwise of the relevant declaration, notification or proof of the customs status of Union goods.

Where paper-based declarations are concerned, the original of the handwritten signature of the person concerned must be given on the copy of the declaration which is to remain at the office of export/dispatch/import, followed by the full name of that person. Where that person is not a natural person, the signatory should add his capacity after his signature and full name.

1/9. Total number of items**All relevant used data requirements table columns:**

Total number of items of goods declared in the declaration, or proof of the customs status of Union goods concerned. The item of goods is defined as the goods within a declaration, or proof of the customs status of Union goods which have in common all the data with the attribute 'X' in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

1/10. Procedure**All relevant data requirements table columns used:**

Using the relevant Union codes, enter the procedure for which the goods are declared.

1/11. Additional procedure**All relevant data requirements table columns used:**

Enter the relevant Union codes or the additional procedure code as provided for by the Member State concerned.

Group 2 – References of messages, documents, certificates, authorisations**2/1. Simplified declaration/Previous documents****Data Requirements table columns A1 and A2:**

This information shall only be provided if goods placed under temporary storage or in free zone are re-exported,

Using the relevant Union codes, enter the MRN of the declaration for temporary storage under which the goods were placed.

The fourth component of the data element (Goods item identifier) shall refer to the goods item numbers of the goods in the declaration for temporary storage for which a re-export notification is lodged. It shall be provided in all cases, where part of the goods covered by the declaration for temporary storage concerned are not re-exported.

Data Requirements table columns A3:

Using the relevant Union codes, enter the MRN of the declaration for temporary storage under which the goods were placed.

The fourth component of the data element (Goods item identifier) shall refer to the goods item numbers of the goods in the declaration for temporary storage for which a re-export notification is lodged. It shall be provided in all cases, where part of the goods covered by the declaration for temporary storage concerned are not re-exported.

Data Requirements table columns B1 to B4:

Using the relevant Union codes, enter the reference data of documents preceding export to a third country/dispatch to a Member State.

Where the declaration concerns goods re-exported, enter the reference data of the declaration entering goods for the previous customs procedure under which the goods were placed. The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

Data Requirements table column D1 to D3:

In the case of a transit declaration, give the reference for the temporary storage or the previous customs procedure or corresponding customs documents.

Where, in the case of paper-based transit declarations, more than one reference has to be entered, the Member States may provide that the relevant code be entered in this box and a list of the references concerned accompany the transit declaration.

Data Requirements table column E1:

If applicable, enter the reference of the customs declaration by which the goods have been released for free circulation.

Where the MRN of the customs declaration for release for free circulation is provided and the proof of the customs status of Union goods does not concern all items of goods of the customs declaration, enter the respective item numbers in the customs declaration.

Data Requirements table column E2:

Enter the MRN of the entry summary declaration(s) lodged in relation to the goods prior to their arrival in the Customs territory of the Union.

Where the MRN of the entry summary declaration is provided and the customs goods manifest does not concern all items of goods of the entry summary declaration, enter the respective item numbers in the entry summary declaration, where available to the person lodging the electronic manifest.

Data Requirements table columns G1 and G2:

Enter the MRN of the entry summary declaration(s) related to the consignment concerned under the conditions provided for in Title I, Chapter 3 of this Annex.

Data Requirements table column G3:

Without prejudice to Article 139(4) of the Code, enter the MRN of the entry summary declaration(s) or, in the cases referred to Article 130 of the Code, declaration for temporary storage or the customs declaration(s) which has been lodged in respect of the goods.

Where the MRN of the entry summary declaration is provided and the presentation of goods does not concern all items of goods of an entry summary declaration or, in the cases referred to it in Article 130 of the Code, a temporary storage declaration or a customs declaration, the person presenting the goods shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, temporary storage declaration or customs declaration.

Data Requirements table column G4:

Without prejudice to Article 145(4) of the Code, enter the MRN of the entry summary declaration(s) related to the consignment concerned.

Where a temporary storage declaration is lodged after the end of the transit procedure in accordance with Article 145(11) of the Code, the MRN of the transit declaration shall be provided.

Where the MRN of the entry summary declaration, the transit declaration, or, in the cases referred to in Article 130 of the Code, the customs declaration is provided, and the declaration for temporary storage does not concern all items of goods of the entry summary declaration, transit declaration or customs declaration, the declarant shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, transit declaration or customs declaration.

Data Requirements table column G5:

Enter the MRN of the temporary storage declaration(s) lodged in relation with the goods at the place where the movement started.

Where the MRN of the temporary storage declaration does not concern all items of goods of the temporary storage declaration concerned, the person notifying the arrival of the goods following the movement under temporary storage shall provide the relevant item number(s) attributed to the goods in the original temporary storage declaration.

Data Requirements table columns H1 to H5, I1 and I2:

Using the relevant Union codes, enter the MRN of the temporary storage declaration, or other reference to any previous document.

The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

2/2. Additional information**All relevant data requirements table columns used:**

Enter the relevant Union code, and, if applicable, the code(s) provided for by the Member State concerned.

Where the Union law fails to specify the field in which information is to be entered, that information is to be entered in D.E. 2/2 Additional information.

Data Requirements table columns A1 to A3, F1a to F1c:

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', and the consignee is unknown, his particulars shall be replaced by the relevant code.

2/3. Documents produced, certificates and authorisations, additional references**All relevant data requirements table columns used:**

- (a) Identification or reference number of Union or international documents, certificates and authorisations produced in support of the declaration, and additional references.

Using the relevant Union codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the declaration, and additional references.

In cases where the declarant or the importer for import declarations or the exporter for export declarations is the holder of a valid BTI and/or BOI decision covering the goods concerned by the declaration, the declarant shall indicate the BTI and/or BOI decision reference number.

- (b) Identification or reference number of national documents, certificates and authorisations produced in support of the declaration, and additional references.

Data Requirements table columns A1, A3, F5 and G4:

Reference of the transport document that covers the transport of goods into or out of the customs territory of the Union.

It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

When the declaration is lodged by another person instead of the carrier, the transport document number of the carrier shall also be provided.

Data Requirements table column B1 to B4, C1, H1 to H5 and I1:

Reference number of the authorisation for centralised clearance. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns C1 and I1:

Reference number of the authorisation for simplified declarations. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column D3:

This data element includes the type and reference of the transport document that is used as transit declaration.

In addition, it also contains the reference to the respective authorisation number of the holder of the transit procedure. This information needs to be provided, unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E1:

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E2:

Using the relevant Union codes, enter the reference of the transport document that covers the prospective transport of the goods into the customs territory of the Union following the lodgement of the Customs goods manifest to Customs.

In the case of maritime traffic under a vessel sharing or similar contracting arrangement, the transport document number to be provided refers to the transport document issued by the person who has concluded a contract, and issued a bill of lading or waybill, for the actual carriage of the goods into the customs territory of the Union.

The transport document number is an alternative to the unique consignment reference number (UCR) when the latter is not available.

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns F1a, F2a, F2b, F3a and F3b:

Reference of the transport document(s) that covers the transport of goods into the customs territory of the Union. If the transport of goods is covered by two or more transport documents i.e. master and house level of transport contract, both the master and corresponding house level transport contracts need to be mentioned. The reference number of the master bill of lading, straight bill of lading, master air waybill and house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table columns F1b:

Reference of the master bill of lading that covers the transport of goods into the customs territory of the Union. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned. The reference number of the master bill of lading issued by the carrier shall remain unique for a minimum of three years after its issuance.

Data Requirements table columns F1c and F2c:

Where pursuant to Article 112(1) first subparagraph and 113 (2), a person other than the carrier submits particulars of the entry summary declaration, the number of the corresponding master bill of lading or master air waybill also needs to be provided, in addition to house bill of lading or house air waybill number.

Data Requirements table columns F1d:

Where pursuant to Article 112(1) second subparagraph, a consignee submits particulars of the entry summary declaration, the number of the corresponding:

- (a) straight bill of lading issued by the carrier needs to be provided; or where applicable

- (b) master bill of lading issued by the carrier and the lowest bill of lading issued by other person in accordance with Article 112(1) first subparagraph, in the case where additional bill of lading is issued for the same goods which is underlying the master bill from the carrier.

Data Requirements table column F2d:

The reference number of the house air waybill and master air waybill shall be provided, if available at the time of submission. Alternatively, in case the master reference is not available at the time of submission, the person concerned may provide the master air waybill reference number separately, and still before the goods are loaded onto the aircraft. In such case, the information contains also references to all house air waybills belonging to the master transport contract. The reference number of the master air waybill and of house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned.

Data Requirements table columns F4a and F4b:

Reference of the postal air waybill number must be provided. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table column F4c:

ITMATT number that corresponds to the CN 23 concerned.

Data Requirements table column F4d:

ITMATT number(s) that correspond(s) to the CN 23(s) that cover(s) the goods contained in the receptacle in which they are transported.

Data Requirements table column F5:

In case of transport by road, this information shall be provided to the extent available and may include both references to TIR carnet and to CMR.

Data Requirements table column H1:

Where the sale contract of the goods concerned has an identification number, that number must be entered. If applicable, enter also the date of the sale contract.

Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide information on the date and number of the sale contract,

- where the customs value of the imported goods in a consignment does not exceed EUR 20 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, or
- where the importation is of a non-commercial nature, or
- in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.

Member States may waive the obligation to provide information on the date and number of the sales contract where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.

Data Requirements table column I1:

Where the benefit from a first-come first served tariff quota is requested for the goods declared in the simplified declaration, all the required documents shall be declared in the simplified declaration and be available to the declarant and at the disposal of the customs authorities in order to allow the declarant to benefit from the tariff quota according to the date of the acceptance of the simplified declaration.

2/4. Reference number/UCR**All relevant data requirements table columns used:**

This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question. It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.

2/5. LRN**All relevant data requirements table columns used:**

The local reference number (LRN) shall be used. It is nationally defined and allocated by the declarant in agreement with the competent authorities to identify each single declaration.

2/6. Deferred payment**All relevant data requirements table columns used:**

Enter, where applicable, the reference data of the authorisation in question; deferred payment here may refer both to deferred payment of import and export duty and to tax credit.

2/7. Identification of warehouse**Data requirements table columns B1 to B4, G4 and H1 to H5:**

Using the relevant Union code, enter the type of the storage facility, followed by the authorisation number of the warehouse or temporary storage facility concerned.

Data Requirements table column G5:

Using the relevant Union code, enter the type of the destination temporary storage facility, followed by the relevant authorisation number.

Group 3 –Parties**3/1. Exporter****All relevant data requirements table columns used:**

The exporter is the person defined in Article 1(19).

Enter the full name and address of the person concerned.

Data Requirements table columns D1:

In the context of Union transit procedure, the exporter is the person who acts as consignor.

In the case of groupage consignments, where paper-based transit declarations or paper based proofs of the customs status of Union goods are used, the Member States may provide that the relevant code be used, and the list of exporters to be attached to the declaration.

Data Requirements table columns H1, H3, H4 and I1:

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

Data Requirements table column H5:

Enter the full name and address of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/2. Exporter identification n°**All relevant used data requirements table columns:**

The exporter is the person defined in Article 1(19).

Enter the EORI number of the person concerned as referred to in Article 1(18).

Data Requirements table columns B1, B2 to B4, C1, D1 and E1:

Where the exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data Requirements table columns H1 to H4 and I1:

Enter the EORI number of the last seller of the goods prior to their importation into the Union.

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

Data Requirements table columns H1 and H3 to H6:

Where an identification number is required, enter the EORI number of the person concerned as referred to in Article 1(18). If an EORI number has not been assigned to the exporter, enter the number requested by the legislation of the Member State concerned.

Data Requirements table column H5:

Enter the EORI number of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/3. Consignor – Master level transport contract**All relevant data requirements table columns used:**

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

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Data Requirements table column F3a:

Party consigning the goods as stipulated in the master airway bill.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/20 Receptacle identification number.

3/4. Consignor identification No - Master level transport contract**All relevant data requirements table columns used:**

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

Enter the consignor EORI number referred to in Article 1(18) whenever this number is available to the declarant.

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

3/5. Consignor – House level transport contract**All relevant data requirements table columns used:**

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

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Requirements table columns F1c, F2c, F2d, F3b and F4c:

Party consigning the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill. This person must be different to the carrier, freight forwarder, consolidator, postal operator, or customs agent.

The address of the consignor must refer to an address outside the Union.

3/6. Consignor identification n^o - House level transport contract**All relevant data requirements table columns used:**

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

Enter the consignor EORI number referred to in Article 1(18) whenever this number is available to the declarant.

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

3/7. Consignor**All relevant data requirements table columns used:**

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

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code, this information corresponds to D.E. 3/1. Exporter of that customs declaration.

3/8. Consignor identification No**All relevant data requirements table columns used:**

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

Enter the consignor EORI number referred to in Article 1(18), whenever this number is available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code, this information corresponds to D.E. 3/2. Exporter identification No of that customs declaration.

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

3/9. Consignee**All relevant used data requirements table columns:**

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed' and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

Data Requirements table columns B3:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

Data Requirements table columns D1 and D2:

In the case of groupage consignments, where paper-based transit declarations are used, the Member States may provide that the relevant code be entered in this box, and the list of consignees attached to the declaration.

3/10. Consignee identification No**All relevant used data requirements table columns:**

Party to whom goods are actually consigned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed' and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

It takes the form of the consignee EORI number, whenever this number is available to the declarant.

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

Data Requirements table columns B1, B2 to B4, D1 to D3:

Where an identification number is required, enter the EORI number referred to in Article 1(18). Where the consignee that is not an economic operator, is not registered in EORI, enter the number required by the legislation of the Member State concerned.

Data Requirements table columns B1 and B2:

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

Data Requirements table column B3:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

3/11. Consignee – Master level transport contract**All relevant used data requirements table columns:**

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/20 Receptacle identification number.

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/26. Buyer will be used.

3/12. Consignee identification No - Master level transport contract**All relevant used data requirements table columns:**

Enter the EORI number referred to in Article 1(18) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is 'to order of a named party',

- (a) in cases where a master bill of lading is issued by the carrier, the identity of the freight forwarder, the operator of the container freight station or other carrier may be listed as the consignee.
- (b) in cases covered by a straight bill of lading issued by the carrier or house bill of lading issued by the person pursuant to Article 112(1) first subparagraph, the named to order party shall be reported as the consignee.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

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

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/27 Buyer identification No will be used.

3/13. Consignee - House level transport contract**All relevant used data requirements table columns:**

Party receiving the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Either this person is different to the freight forwarder, (de)consolidator, postal operator or customs agent, or the person that submits the additional particulars of the entry summary declaration pursuant to Articles 112(1) first and second subparagraphs and 113(1) and (2) shall be indicated in D.E. 3/38 Person submitting the additional ENS particulars identification No.

In case of a negotiable Bill of lading, i.e. 'to order blank endorsed' and where the consignee is not known, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

3/14. Consignee identification No - House level transport contract**All relevant used data requirements table columns:**

Enter the EORI number referred to in Article 1(18) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', the consignee is unknown, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

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

3/15. Importer

All relevant used data requirements table columns:

Name and address of the party who makes, or on whose behalf an import declaration is made.

3/16. Importer identification No

All relevant used data requirements table columns:

Identification number of the party who makes, or on whose behalf an import declaration is made.

Enter the EORI number referred to in Article 1(18) of the person concerned. Where the importer does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Where the importer is not registered in EORI, since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

3/17. Declarant

Data Requirements table columns B1 to B4 and C1:

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter the relevant codes defined for the D.E. 2/2 Additional information.

Data Requirements table columns H1 to H6 and I1:

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the relevant code defined for the D.E. 2/2 Additional information.

3/18. Declarant identification No

All relevant used data requirements table columns:

Enter the EORI number referred to in Article 1(18).

Data requirements table columns B1 to B4, C1, G4, H1 to H5 and I1:

Where the declarant does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data requirements table columns F1c, F1d, F2c, F2d, F3b, F4c and F4d:

Enter the EORI number of the person that submits the additional particulars of the ENS pursuant to Articles 112(1) first and second subparagraph, and 113(1) and (2).

3/19. Representative

All relevant used data requirements table columns:

This information shall be required, if different from D.E. 3/17 Declarant or where appropriate D.E. 3/22 Holder of the transit procedure.

3/20. Representative identification**All relevant used data requirements table columns:**

This information shall be required if different from D.E. 3/18 declarant identification No or where appropriate D.E. 3/23 Holder of the transit procedure identification No, D.E. 3/30 Person presenting the goods to customs identification No, D.E.3/42 Person lodging the customs goods manifest identification No, D.E. 3/43 Person requesting a proof of the customs status of Union goods identification No or D.E. 3/44 Person notifying the arrival of goods following movement under temporary storage identification No.

Enter the EORI number of the person concerned, as referred to in Article 1(18).

3/21. Representative status code**All relevant used data requirements table columns:**

Enter the relevant code representing the status of the representative.

3/22. Holder of the transit procedure**All relevant used data requirements table columns:**

Enter the full name (person or company) and address of the holder of the transit procedure. Where appropriate, enter the full name (person or company) of the authorised representative lodging the transit declaration on behalf of the holder of the procedure.

Where paper-based transit declarations are used, the original of the handwritten signature of the person concerned must be given on the copy of the paper-based declaration which is to remain at the customs office of departure.

3/23. Holder of the transit procedure identification No**All relevant used data requirements table columns:**

Enter the EORI number of the holder of the transit procedure, referred to in Article 1(18).

Where the Holder of the transit procedure does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

However, his trader identification number should be used where:

- the Holder of the transit procedure is established in a contracting party to the common transit convention other than the Union,
- the Holder of the transit procedure is established in Andorra or in San Marino.

3/24. Seller**Data Requirements table columns F1a, F1d and F5:**

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Where the EORI number of the seller of the goods is not available, enter the seller's full name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the full name and address of the seller of the goods, if his EORI number is not available to the declarant. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

3/25. Seller identification No**Data Requirements table columns F1a, F1d and F5:**

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Enter the EORI number of the seller of the goods referred to in Article 1(18), whenever this number is available to the declarant.

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

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the EORI number of the seller of the goods, where this number is available. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

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

3/26. Buyer**Data Requirements table columns F1a, F1d and F5:**

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Where the EORI number of the buyer of the goods is not available, enter the buyer name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/15 Importer, enter the name and address of the buyer of the goods where his EORI number is not available to the declarant.

In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

3/27. Buyer identification No**Data Requirements table columns F1a, F1d and F5:**

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Enter the EORI number of the buyer of the goods, whenever this number is available to the declarant.

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

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/16 Importer, this information takes the form of the EORI number referred to in Article 1(18) of the buyer of the goods, where this number is available.

In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

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

3/28. Person notifying the arrival identification No

All relevant data requirements table column used:

This information takes the form of the EORI number referred to in Article 1(18) of the person that notifies the arrival of the active means of transport crossing the border.

3/29. Person notifying the diversion identification No

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person notifying the diversion.

3/30. Person presenting the goods to customs identification No

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person presenting the goods to customs upon their arrival.

3/31. Carrier

All relevant data requirements table columns used:

This information shall be provided in situations where the carrier is different from the declarant. Enter the full name and address of the person concerned. A contact phone number may be provided.

3/32. Carrier identification No

All relevant data requirements table columns used:

This information shall be provided where it is different from the declarant.

Where the entry summary declaration, or particulars of the entry summary declaration are lodged or amended by a person referred to in the second subparagraph of Article 127(4) of the Code, or are submitted in specific cases according to Article 127(6) of the Code, the EORI number of the carrier shall be provided.

The EORI number of the carrier shall also be provided in situations covered by Articles 105; 106 and 109.

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

Data Requirements table columns A1 to A3, F3a, F4a, F4b and F5:

This information takes the form of the EORI number referred to in Article 1(18) of the carrier, whenever this number is available to the declarant.

Data Requirements table columns F1a to F1d, F2a to F2c:

This information takes the form of the EORI number referred to in Article 1(18) of the carrier.

3/33. Notify party – Master level transport contract

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods, as stipulated in the master bill of lading or master air waybill. This information needs to be provided where applicable. A contact phone number may be provided.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/34. Notify party identification No – Master level transport contract

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article 1(18), whenever this number is available to the declarant.

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

3/35. Notify party – House level transport contract

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods as stipulated in the house bill of lading or house air waybill. This information needs to be provided where applicable. A contact phone number may be provided.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/36. Notify party identification No – House level transport contract

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article 1(17), whenever this number is available to the declarant.

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

3/37. Additional supply chain actor(s) identification No

All relevant data requirements table columns used:

Unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union.

The identifier of the party concerned shall be preceded by a role code specifying his role in the supply chain.

3/38. Person submitting the additional ENS particulars identification No

All relevant data requirements table columns used:

This information takes the form of the EORI number of the person issuing a transport contract as referred to in Article 112(1) first subparagraph or of the consignee referred to in Article 112(1) second subparagraph and in 113 (1) and (2) (e.g., freight forwarder, postal operator), who submits the additional entry summary declaration particulars pursuant to Articles 112 or 113.

3/39. Holder of the authorisation identification No

All relevant data requirements table columns used:

Using the relevant Union code, enter the type of the authorisation and the EORI number of the holder of the authorisation as provided for in Article 1(18).

3/40. Additional fiscal references identification No**All relevant data requirements table columns used:**

When procedure code 42 or 63 is used, the information required by Article 143(2) of Directive 2006/112/EC shall be entered.

3/41. Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declaration identification No**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person presenting the goods to customs in cases where the declaration is made by entry in the declarant's records.

3/42. Person lodging the customs goods manifest identification No**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person lodging the customs goods manifest.

3/43. Person requesting a proof of the customs status of Union goods identification No**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person requesting a proof of the customs status of Union goods.

3/44. Person notifying the arrival of goods following movement under temporary storage identification No**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person notifying the arrival of goods following the movement of goods under temporary storage.

Group 4 – Valuation information/Taxes**4/1. Delivery terms****All relevant data requirements table columns used:**

Using the relevant Union codes and headings, give particulars of the terms of the commercial contract.

4/2. Transport charges method of payment**All relevant data requirements table columns used:**

Enter the relevant code specifying the payment method for transport charges.

4/3. Calculation of taxes – Tax type**All relevant data requirements table columns used:**

Using the relevant Union codes and, if applicable, the code(s) provided for by the Member State concerned, enter the tax types for each type of duty or tax applicable to the goods concerned.

4/4. Calculation of taxes – Tax base**All relevant data requirements table columns used:**

Enter the duty or tax base applicable (value, weight or other).

4/5. Calculation of taxes – Tax rate**All relevant data requirements table columns used:**

Enter the rates for each of the duties and taxes applicable.

4/6. Calculation of taxes – Payable tax amount**All relevant data requirements table columns used:**

Enter the amount for each of the duties and taxes applicable.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/12. Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/7. Calculation of taxes – Total

All relevant data requirements table columns used:

Enter the total amount of duties and taxes for the goods concerned.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/12. Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/8. Calculation of taxes — Method of payment

All relevant data requirements table columns used:

Using the relevant Union code, indicate the method of payment applied.

4/9. Additions and deductions

All relevant data requirements table column used:

For each type of addition or deduction relevant for a given goods item, enter the relevant code followed by the corresponding amount in national currency that has not yet been included in or deducted from the item price.

4/10. Invoice currency

All relevant data requirements table columns used:

Using the relevant code, enter the currency in which the commercial invoice was drawn up.

This information is used in conjunction with D.E. 4/11 Total amount invoiced and D.E. 4/14 Item price/amount, where it is necessary for the calculation of import duties.

4/11. Total amount invoiced

All relevant data requirements table columns used:

Enter the invoiced price for all goods declared in the declaration expressed in the currency unit declared in D.E. 4/10 Invoice currency.

4/12. Internal currency unit

All relevant data requirements table columns used:

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to economic operators to opt for the use of the euro unit for the establishment of their customs declarations, must include in this field an indicator of the currency unit, national unit or euro unit, used.

4/13. Valuation indicators

All relevant data requirements table column used:

Using the relevant Union codes, enter the combination of indicators to declare whether the value of the goods is determined by specific factors.

4/14. Item price/amount

All relevant data requirements table columns used:

Price of the goods for the declaration item concerned, expressed in the currency unit declared in D.E. 4/10 Invoice currency.

4/15. Exchange rate**All relevant data requirements table columns used:**

This data element contains the rate of exchange fixed in advance by a contract between the parties concerned.

4/16. Valuation method**All relevant data requirements table columns used:**

Using the relevant Union code, enter the valuation method used.

4/17. Preference**All relevant data requirements table columns used:**

This data element concerns information on the tariff treatment of the goods. Where its use is provided as mandatory for in the data requirements table of Title I, Chapter 3, Section 1 of this Annex, it must be used even when no tariff preferential treatment is requested. Enter the relevant Union code.

The Commission will publish at regular intervals the list of the combinations of codes usable, together with examples and notes.

4/18. Postal Value**All relevant data requirements table columns used:**

Content-piece, declared-value: Currency code and monetary value of the content piece, declared for customs purposes.

4/19. Postal charges**All relevant data requirements table columns used:**

Item; postage paid: Currency code and amount of postage paid by or charged to the mailer.

Group 5 – Dates/Times/Periods/Places/Countries/Regions**5/1. Estimated date and time of arrival at first place of arrival in the Customs territory of the Union****All relevant data requirements table columns used:**

Scheduled local date and time where the active means of transport arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port. In the case of transport by sea, this information shall be limited to the date of arrival.

Data Requirements table columns G1 to G3:

This information shall be limited to the date of arrival at first place of arrival in the Customs territory of the Union declared in the entry summary declaration.

5/2. Estimated date and time of arrival at the port of unloading**All relevant data requirements table columns used:**

Scheduled local date and time at which the vessel is expected to arrive at the port, where the goods are to be unloaded.

5/3. Actual date and time of arrival in the Customs territory of the Union**All relevant data Requirements table column used:**

Local date and time where the active means of transport actually arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port.

5/4. Declaration date**All relevant data requirements table columns used:**

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

5/5. Declaration place**All relevant data requirements table columns used:**

Place at which the respective paper-based declarations were issued.

5/6. Office of destination (and country)**All relevant data requirements table columns used:**

Using the relevant Union code, enter the reference number of the office where the Union transit operation shall end.

5/7. Intended offices of transit (and country)**All relevant data requirements table columns used:**

Enter the code for the intended customs office of entry into each contracting party to the transit convention other than the Union (hereafter referred to as 'non-Union common transit country') to be crossed and the customs office of entry by which the goods re-enter the customs territory of the Union after having crossed the territory of a non-Union common transit country, or, where the shipment is to cross a territory other than that of the Union or of a non-Union common transit country, the customs office of exit by which the transport leaves the Union and the customs office of entry by which it re-enters the Union.

Using the relevant Union code, enter the reference numbers of the customs offices concerned.

5/8. Country of destination code**Data Requirements table columns B1 to B4 and C1:**

Using the relevant Union code, enter the country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns D1 to D3:

Using the relevant Union code, enter the last country of destination of the goods.

The country of last known destination is defined as the last country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns H1, H2 and H5:

Using the relevant Union code, enter the code for the Member State where the goods are located at the time of release into the customs procedure or, where column H5 is concerned, into home-use.

However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, enter the code for this latter Member State.

Data Requirements table column H3:

Where goods are imported with a view to place them under the temporary admission procedure, the Member State of destination shall be the Member State where the goods are to be first used.

Data Requirements table column H4:

Where goods are imported with a view to place them under the inward processing procedure, the Member State of destination shall be the Member State where the first processing activity is carried out.

5/9. Region of destination code**All relevant data requirements table columns used:**

Using the relevant code defined by Member States, enter the region of destination of the goods within the Member State concerned.

5/10. Place of delivery code – master level transport contract**All relevant data requirements table columns used:**

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the master bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the master air waybill.

5/11. Place of delivery code — house level transport contract**All relevant data requirements table columns used:**

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the house bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the house air waybill.

5/12. Customs office of exit**Data Requirements table columns A1, A2 and A3:**

Using the relevant Union code, enter the customs office.

Data Requirements table columns B1 to B3 and C1:

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

Data Requirements table column B4:

Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the fiscal territory concerned.

5/13. Subsequent customs office(-s) of entry**All relevant data requirements table columns used:**

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

This code needs to be provided when the code for the D.E. 7/4 Mode of transport at the border is 1, 4 or 8.

5/14. Country of dispatch/export code**Data Requirements table columns B1 to B4:**

Enter the relevant Union code for the Member State in which the goods are located at the time of their release into the procedure.

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this other Member State, on condition that

- (i) the goods were brought from there only for the purpose of export; and
- (ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure; and
- (iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006//112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

Data Requirements table columns H1, H2 to H5 and I1:

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter the relevant Union code to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such a stoppage or commercial transaction has taken place, indicate the last intermediate country.

For the purpose of this data requirement, a stoppage to enable consolidation of the goods en-route shall be considered as being related to the transport of the goods.

5/15. Country of origin code

All relevant data requirements table column used:

Enter the relevant Union code for the country of non-preferential origin, as defined in Title II Chapter 2 of the Code.

5/16. Country of preferential origin code

All relevant data requirements table column used:

If a preferential treatment based on the origin of the goods is requested in D.E. 4/17 Preference, enter the country of origin, as indicated in the proof of origin. Where the proof of origin refers to a group of countries, enter the group of countries by using the relevant Union codes.

5/17. Region of origin code

All relevant data requirements table columns used:

Using the relevant code defined by Member States, enter the region of dispatch or production within the Member State concerned of the goods in question.

5/18. Countries of routing codes

Data requirements table column A1:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination. This comprises also the countries of original departure and of final destination of the goods. This information is to be provided to the extent known.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/19. Countries of routing of the means of transport codes**Data Requirements table columns F1a, F1b, F2a, F2b and F5:**

Identification in a chronological order of the countries through which the means of transport is routed between the country of original departure and final destination. This comprises the countries of original departure and of final destination of the means of transport.

Data Requirements table column F3a, F4a and F4b:

Only the country of original departure of the means of transport shall be provided.

5/20. Countries of routing of the consignment codes**Data requirements table columns A1, F1a, F1c, F2a, F2c, F3a and F5:**

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination as stipulated in the lowest House Bill of Lading, lowest House Air waybill or road/rail transport document. This comprises also the countries of original departure and of final destination of the goods.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/21. Place of loading**All relevant data requirements table columns used:**

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are loaded onto the means of transport being used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Data Requirements table columns D1 to D3:

Using the relevant code where required, enter the place, at which the goods are to be loaded onto the active means of transport on which they are to cross the frontier of the Union.

Data Requirements table columns F4a and F4b:

Postal consignments: this element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.

Data Requirements table column F5:

This can be the place where goods were taken over according to the transport contract or the TIR customs office of departure.

5/22. Place of unloading**All relevant data requirements table columns used:**

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are unloaded from the means of transport having been used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

5/23. Location of goods**All relevant data requirements table columns used:**

Using the relevant codes, enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods.

5/24. Customs office of first entry code**All relevant data requirements table columns used:**

Identification of the Customs office responsible for the formalities where the active means of transport is intended to arrive first in the Customs territory of the Union.

Data Requirements table columns G1 to G3:

Identification of the customs office responsible for the formalities where the active means of transport was declared in the entry summary declaration to arrive first in the Customs territory of the Union.

5/25. Actual customs office of first entry code**All relevant data requirements table columns used:**

Identification of the customs office responsible for the formalities where the active means of transport actually arrives first in the Customs territory of the Union.

5/26. Customs office of presentation**All relevant data requirements table column used:**

Using the relevant Union code, indicate the customs office where the goods are presented for the purpose of placing them under a customs procedure.

5/27. Supervising customs office**All relevant data requirements table column used:**

Using the relevant Union code, specify the customs office indicated in the respective authorisation to supervise the procedure.

Data Requirements table column G5:

This information shall take the form of the identifier of the supervising customs office competent for the temporary storage facility at the destination.

5/28. Requested validity of the proof**All relevant data requirements table column used:**

Indicate the requested validity of the proof of the customs status of Union goods expressed in days, in case the person requesting a proof of the customs status of Union goods wishes to set a longer period of validity than that laid down in Article 123. The justification of the request shall be provided in D.E. 2/2 Additional information.

5/29. Date of presentation of the goods**All relevant data requirements table column used:**

Indicate the date when the goods were presented to customs pursuant to Article 139 of the Code.

5/30. Place of acceptance**All relevant data requirements table column used:**

Place where the goods are taken over from the consignor by the person issuing the bill of lading.

Identification of the seaport, freight terminal or other place at which the goods are taken over from the consignor, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Group 6 – Goods identification**6/1. Net mass (kg)****All relevant data requirements table columns used:**

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

6/2. Supplementary units**All relevant data requirements table columns used:**

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

6/3. Gross mass (kg) – Master level transport contract**All relevant data requirements table columns used:**

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the master level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

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

6/4. Gross mass (kg) – House level transport contract**All relevant data requirements table columns used:**

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the house level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Data Requirements table columns F1a, F1c, F2a, F2c, F2d, F3a, F3b and F5:

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

6/5. Gross mass (kg)**All relevant data requirements table columns used:**

The gross mass is the weight of goods including packaging, but excluding the carrier's equipment for the declaration.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Data requirements table columns B1 to B4, H1 to H6, I1 and I2:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

- a) The pallet forms a separate item on the customs declaration;
- b) The duty rate for the item in question is based on the gross weight and/or the tariff quota for the item in question is managed in measurement unit 'gross weight'.

Data Requirements table columns A1, A2, E1, E2, G4 and G5:

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

Data Requirements table columns D1 to D3:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on header level.

Where a paper-based transit declaration covers several goods items, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank. Member States may extend this rule to all relevant procedures referred to in the table in Title I.

6/6. Description of goods – Master level transport contract**All relevant data requirements table columns used:**

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/7. Description of goods – House level transport contract**All relevant data requirements table columns used:**

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/8. Description of goods**All relevant data requirements table columns used:**

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

Data Requirements table columns A1 and A2:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Data Requirements table columns B3, B4, C1, D1,D2, E1 and E2:

It means the normal trade description. Where the commodity code is to be provided, the description must be precise enough to allow the goods to be classified.

Data Requirements table columns B1, B2, H1 to H5 and I1:

The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure in a public customs warehouse type I, II or III or a private customs warehouse, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods.

Data Requirements table columns D3, G4, G5 and H6:

It is a plain language description that is precise enough for Customs services to be able to identify the goods.

6/9. Type of packages**All relevant data requirements table columns used:**

Code specifying the type of package.

6/10. Number of packages**All relevant data requirements table columns used:**

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

This information shall not be provided where goods are in bulk.

6/11. Shipping marks**All relevant data requirements table columns used:**

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

Data Requirements table columns A1, C1, E2, F1a, F1b, F1c, F2a, F2c, G4 and I1:

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

6/12. UN Dangerous Goods Code**All relevant data requirements table columns used:**

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**All relevant data requirements table columns used:**

The Customs Union and Statistics (CUS) number is the identifier assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations.

The declarant may provide this code on a voluntary basis where no TARIC measure exists for the goods concerned, i.e. where providing this code would represent a lesser burden than a full textual description of the product.

Table columns B1 and H1:

Where the goods concerned are subject to a TARIC measure in relation with a CUS code, the code CUS shall be provided.

6/14. Commodity code — Combined Nomenclature code**Data Requirements table columns B1 to B4, C1, H1 to H6 and I1:**

Enter the Combined Nomenclature code number corresponding to the item in question.

Data Requirements table columns A1 and A2:

The Harmonised System nomenclature code with at least the first four digits shall be used.

Data Requirements table columns D1 to D3 and E1:

The Combined Nomenclature code with at least the first four and up to eight digits shall be used according to Title I, Chapter 3, Section 1 of this Annex.

In the case of Union transit procedure, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. The commodity code may be expanded to eight digits for national use.

However, where Union legislation so requires, the Combined Nomenclature heading shall be used.

Data Requirements table column E2:

Code number corresponding to the item in question. If provided, this information shall take the form of the six-digit Harmonised System nomenclature code. The trader may provide the eight-digit Combined Nomenclature code. Where the goods description and the Commodity code are both available, the Commodity code will be preferably used.

Data Requirements table columns F1a, F1b, F1c and F5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. In case of combined transportation, enter the six-digit Harmonised System Nomenclature code of the goods transported by the passive means of transport.

Data Requirements table columns F2a, F2c, F2d, F3a, F3b, F4a, F4c, G4 and G5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. This information shall not be required for the goods of a non-commercial nature.

6/15. Commodity code — TARIC code**All relevant used data requirements table columns:**

Enter the TARIC subheading corresponding to the item in question.

6/16. Commodity code — TARIC additional codes**All relevant used data requirements table columns:**

Enter the TARIC additional codes corresponding to the item in question.

6/17. Commodity code — National additional codes**Data Requirements table columns B1, B2 and B3:**

Enter the codes adopted by the Member State concerned, corresponding to the item in question.

Data Requirements table columns H1 and H2 to H5:

Enter the code number corresponding to the item in question.

6/18. Total packages**All relevant used data requirements table columns:**

Enter in figures the total number of packages making up the consignment in question.

6/19. Type of goods**All relevant used data requirements table columns:**

Item nature of transaction, coded.

Group 7 – Transport information (modes, means and equipment)**7/1. Transhipments****All relevant data requirements table column used:**

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

— Other incidents: Use box 56 of the paper-based customs declaration.

Table column D3:

Enter the following information when the goods are transhipped partially or totally from one means of transport to another, or from one container to another:

— Country and place of transhipment according to the specifications defined for data elements 3/1 Exporter and 5/23 Location of goods,

— Identity and nationality of new means of transport according to the specifications defined for D.E. 7/7 Identity of means of transport at departure and D.E. 7/8 Nationality of means of transport at departure,

— Indicator whether the consignment is containerized or not following the coding list for D.E. 7/2 Container.

7/2. Container**Table columns B1, B2, B3, D1, D2 and E1:**

Enter the presumed situation when crossing the external frontier of the Union, based on the information available at the time of completion of the export or transit formalities, or the submission of the request for the proof of the customs status of Union goods, using the relevant Union code.

Table columns H1 and H2 to H4:

Enter the situation when crossing the external frontier of the Union using the relevant Union code.

7/3. Conveyance reference number**All relevant used data requirements table columns:**

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

For maritime and air transport, in situations where the operator of the vessel or the aircraft transports goods under a vessel-sharing, code-sharing or similar contracting agreement with partners, the partners' voyage or flight numbers shall be used.

7/4. Mode of transport at the border**Data Requirements table columns B1, B2, B3 D1 and D2:**

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

Data Requirements table columns B4:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the fiscal territory concerned.

Data Requirements table columns F1a to F1c, F2a to F2c, F3a, F4a, F4b, F5, G1 and G2:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport in which the goods are expected to enter the customs territory of the Union.

In case of combined transportation the rules set out for D.E. 7/14 Identity of active means of transport crossing the border and D.E. 7/15 Nationality of active means of transport crossing the border shall apply.

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

Data Requirements table columns H1 to H4:

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

Data Requirements table column H5:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the fiscal territory concerned.

7/5. Inland mode of transport**Data Requirements table columns B1, B2, B3 and D1:**

Using the relevant Union code, enter the mode of transport upon departure.

Data Requirements table columns H1 and H2 to H5:

Using the relevant Union code, enter the mode of transport upon arrival.

7/6. Identification of actual means of transport crossing the border**All relevant data requirements table columns used:**

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively.

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

7/7. Identity of means of transport at departure**Data Requirements table columns B1 and B2:**

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities (or that of the vehicle propelling the others if there are several means of transport). If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Air transport	Vehicle registration number
Road transport	Wagon number
Rail transport	

Data Requirements table columns D1 to D3:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns B1 and B2.

Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

7/8. Nationality of means of transport at departure**All relevant data requirements table columns used:**

Enter the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) on which the goods are directly loaded at the time of transit formalities, in the form of the relevant Union code. If a tractor and trailer of different nationalities are used, enter the nationality of the tractor.

Where goods are transported by way of a trailer and a tractor, enter the nationality of both trailer and tractor. Where the nationality of the tractor is not known, enter the nationality of the trailer.

7/9. Identity of means of transport on arrival**Data Requirements table columns H1 and H3 to H5:**

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Air transport	Vehicle registration number
Road transport	Wagon number
Rail transport	

Data Requirements table columns G4 and G5:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns H1 and H3 to H5.

7/10. Container identification number**All relevant data requirements table columns used:**

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

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

7/11. Container size and type identification**All relevant data requirements table columns used:**

Coded information specifying the characteristics, i.e. size and type of the transport equipment (container).

7/12. Container packed status

All relevant data requirements table columns used:

Coded information specifying how full a piece of transport equipment (container) is.

7/13. Container supplier type code

All relevant data requirements table columns used:

Code identifying the type of party that is the supplier of the transport equipment (container).

7/14. Identity of active means of transport crossing the border

All relevant data requirements table columns used:

Enter the identity of the active means of transport crossing the Union's external frontier.

Data Requirements table columns B1, B3 and D1:

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Air transport	Vehicle registration number
Road transport	Wagon number
Rail transport	

Data Requirements table columns E2, F1a to F1c, F2a, F2b, F4a, F4b and F5:

The definitions provided for regarding D.E. 7/7 Identity of means of transport at departure shall be used. Where sea and inland waterways transport is concerned, the IMO ship identification number or unique European Vessel Identification Number (ENI) shall be declared.

Data Requirements table column G1 and G3:

This information shall take the form of the IMO ship identification number, the ENI code or the IATA flight number for sea, inland waterways or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

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

Data Requirements table column G2:

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

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

7/15. Nationality of active means of transport crossing the border**Data Requirements table columns B1, B2, D1 and H1, H3 to H5:**

Using the relevant Union code, enter the nationality of the active means of transport crossing the Union's external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Data Requirements table columns F1a, F1b, F2a, F2b, F4a, F4b and F5:

The relevant codes shall be used for nationality where this information is not yet included in the identity.

7/16. Identity of passive means of transport crossing the border**All relevant data requirements table columns used:**

In the case of combined transportation, enter the identity of the passive means of transport that is being transported by the active means of transport provided in D.E. 7/14 Identity of active means of transport crossing the border. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Air transport	Vehicle and/or trailer registration number
Road transport	Wagon number
Rail transport	

7/17. Nationality of passive means of transport crossing the border**All relevant data requirements table columns used:**

Using the relevant Union code, enter the nationality of the passive means of transport being transported by the active means of transport crossing the Union's external frontier.

In the case of combined transportation, enter the nationality of the passive means of transport, by using the relevant Union code. The passive means of transport is the one being transported by the active means of transport crossing the Union's external border as provided in D.E. 7/14 Identity of active means of transport crossing the border. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

This data element shall be used where the information on the nationality is not yet included in the identity.

7/18. Seal number**Data Requirements table columns A1, F1a to F1c, F5, G4 and G5:**

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

Data Requirements table columns D1 to D3:

The information shall be provided, if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a holder of the transit procedure is granted the use of seals of a special type.

7/19. Other incidents during carriage**All relevant data requirements table column used:**

Box to be completed in accordance with existing obligations under the Union transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

Table column D3:

Enter a description of incidents during carriage.

7/20. Receptacle identification numbers**All relevant data requirements table columns used:**

A receptacle is a loading unit to carry mail items.

Data Requirements table columns F4a, F4b and F4d:

Enter the receptacle identification numbers that make up the consolidated consignment assigned by a postal operator.

Group 8 –Other data elements (statistical data, guarantees, tariff related data)**8/1. Quota order number****All relevant data requirements table columns used:**

Enter the order number of the tariff quota for which the declarant is applying.

8/2. Guarantee type**All relevant data requirements table columns used:**

Using the relevant Union codes, enter the type of guarantee used for the operation.

8/3. Guarantee reference**All relevant data requirements table columns used:**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Data Requirements table columns D1 and D2:

Enter the amount of the guarantee to be used for the operation, except for goods carried by rail.

8/4. Guarantee not valid in**All relevant data requirements table columns used:**

Where a guarantee is not valid for all the common transit countries, add after 'Not valid for' the relevant codes for the common transit country or countries concerned.

8/5. Nature of transaction**All relevant data requirements table columns used:**

Using the relevant Union codes and headings, enter the type of transaction concerned.

8/6. Statistical value**All relevant data requirements table columns used:**

Enter the statistical value expressed in the currency unit the code for which may appear in D.E. 4/12 Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the export/import formalities are completed, in accordance with the Union provisions in force.

8/7. Writing-off**All relevant data requirements table columns used:**

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the import/export licences and certificates.

Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off quantity and the respective measurement unit.

ANNEX B-01

PAPER-BASED STANDARD DECLARATIONS – NOTES AND FORMS TO BE USED

TITLE I

General provisions*Article 1***Data requirements of paper-based customs declarations**

The paper-based customs declaration shall contain the data set out in Annex B and shall be supported by the documents as laid down in Article 163 of the Code.

*Article 2***Use of paper-based customs declaration**

- (1) The paper-based customs declaration shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.
- (2) Where the Union transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.
- (3) The subsets referred to in paragraphs 1 and 2 shall be taken from the full set of eight copies, in accordance with the specimen contained in Title III of this Annex.
- (4) The declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from a set of eight copies, in accordance with the specimen contained in title IV of this Annex.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

- (5) The notes for the paper-based customs declaration established on the basis of the single administrative document are detailed in Title II.

*Article 3***Use of paper-based customs declaration for successive procedures**

- (1) Where Article 2(2) of this Annex is applied, each party involved shall be liable only as regards the data relating to the procedure for which he applied as declarant, holder of the transit procedure or as the representative of one of these.
- (2) For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing data for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing data. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

- (3) Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the data given in the declarations relating to the various procedures in question all agree.

Article 4

Special use of paper-based customs declaration

Article 1 paragraph 3 of the Code will apply *mutatis mutandis* for paper declarations. To this effect, the forms referred to in Articles 1 and 2 of this Annex shall also be used in trade in Union goods consigned to, from or between special fiscal territories.

Article 5

Exceptions

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

TITLE II

Notes

CHAPTER 1

General description

- (1) The paper-based customs declaration shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.
- (2) The paper shall be white for all copies. However, on the copies used for Union transit (1, 4 and 5), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

- (3) The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.
- (4) A colour marking of the different copies shall be effected in the following manner on forms conforming to the specimens shown in Titles III and IV of this Annex:
- copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
 - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;
- (5) The copies on which the data contained in the forms shown in Titles III and IV of this Annex must appear by a self-copying process are shown in Title V, Chapter 1 of this Annex.
- (6) The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.
- (7) The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

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

- copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed,
- copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
- copy 3 is returned to the exporter after being stamped by the customs authority,
- copy 4 is kept by the office of destination upon completion of the Union transit operation or as the document providing evidence of the customs status of Union goods,
- copy 5 is the return copy for the Union transit procedure,
- copy 6 is kept by the authorities of the Member State in which import formalities are completed,
- copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
- copy 8 is returned to the consignee.

Various combinations are therefore possible, such as:

- export, outward processing or re-export: copies 1, 2 and 3,
- Union transit: copies 1, 4 and 5,
- customs procedures at import: copies 6, 7 and 8.

(9) In addition, according to Article 125, the customs status of Union goods can be proved by a written proof established on a copy 4.

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

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

(11) When, pursuant to Article 5 of this Annex, declarations for placing goods under a customs procedure, for re-export, or documents certifying the customs status of Union goods not being moved under the internal Union transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the format of the said declarations or documents must comply with all the conditions laid down by the Union Customs Code or this Regulation, including those relating to the back of the form (in respect of copies used under the Union transit procedure), except:

- the colour used for printing,

- the use of italic characters,
- the printing of a background for the Union transit boxes.

CHAPTER 2

Data requirements

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

Without prejudice to the application of simplified procedures, the boxes that correspond to the data elements which may be completed for each procedure are set out in the data requirements table of Annex B, Title I. The specific provisions concerning each box that corresponds to the data elements as they are described in Annex B, Title II apply without prejudice to the status to the data elements concerned.

FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain data may have to be entered on the copies of the Single Administrative Document accompanying the goods. These data elements concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The data may be added legibly by hand; in this case, the form should be completed in ink in block capitals. These data elements, which only appear on copies 4 and 5, concern the following boxes:

- Transhipments (55)
- Other incidents during carriage (56)

CHAPTER 3

Instructions for use of the forms

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the data to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the data to be given on the copies used for the purposes of the Union transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect data and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to Article 1(3) of the Code, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

- the accuracy of the information given in the declaration,
- the authenticity of the documents attached,
- the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the holder of the transit procedure or, where applicable, his authorised representative commits him in respect of all data relating to the Union transit operation pursuant to the provisions on Union transit laid down in the Union Customs Code and in this Regulation and as listed in Annex B Title I.

Unless Chapter 4 provides otherwise, a box that is not to be used should be left completely blank.

CHAPTER 4

Remarks concerning the continuation forms

- A. Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.
- B. The instructions in this title also apply to the continuation forms.

However:

- the symbols 'IM/c', 'EX/c' or 'EU/c' (or 'CO/c' where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:
 - the form is used for Union transit only, in which case, depending on the Union transit procedure applicable to the goods concerned, 'T1bis', 'T2bis', 'T2Fbis' or 'T2SMbis' will be entered in the third subdivision of box 1,
 - the form is used solely to furnish proof of the customs status of Union goods, in which case, depending on the status of the goods concerned, 'T2Lbis', 'T2LFbis' or 'T2LSMbis' will be entered in the third subdivision of the box,
- box 2/8 is for optional use by the Member States and should show only the identification number and/or name, if any, of the person concerned,
- the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, EX and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.

- C. If continuation forms are used,

- any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,
- when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of the declaration may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of the declaration, reference will be made, as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

TITLE III

Model of Single Administrative Document (eight-copy set)

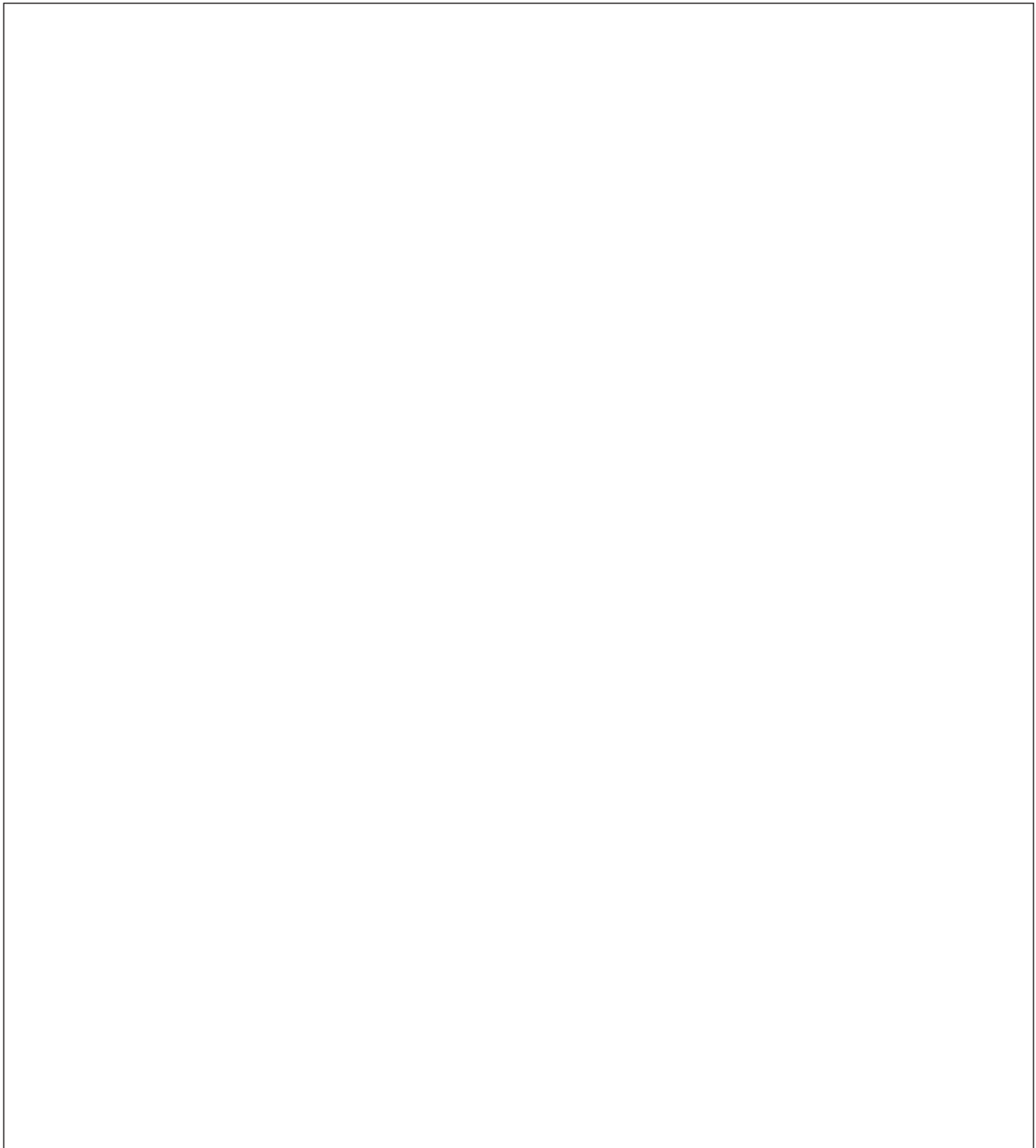
EUROPEAN UNION					1 DECLARATION					A OFFICE OF DISPATCH/EXPORT																																		
Copy for the consignee/exporter	1					2 Consignor/Exporter No					3 Forms					4 Loading lists																												
						5 Items					6 Total packages					7 Reference number																						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

E CONTROL BY OFFICE OF DISPATCH/EXPORT

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

C OFFICE OF DEPARTURE

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



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

<p>56 Other incidents during carriage Details and measures taken</p>	<p>G CERTIFICATION BY COMPETENT AUTHORITIES</p>
<p>H A POSTERIORI CONTROL (Where this copy is used for establishing the Customs status of Union goods)</p>	
<p>REQUEST FOR VERIFICATION Verification of the authenticity of this document and the accuracy of the information contained therein is requested</p> <p>Place and date:</p> <p>Signature: Stamp:</p>	<p>RESULT OF VERIFICATION This document (1)</p> <p><input type="checkbox"/> was certified by the Customs office indicated and the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and regularity (see remarks below).</p> <p>Place and date:</p> <p>Signature: Stamp:</p>
<p>Remarks:</p>	
<p>(1) Enter X where applicable.</p>	
<p>I CONTROL BY OFFICE OF DESTINATION (UNION TRANSIT)</p> <p>Date of arrival:</p> <p>Examination of seals:</p> <p>Remarks:</p>	<p>Copy No 5 returned</p> <p>on</p> <p>after registration under</p> <p>No</p> <p>Signature: Stamp:</p>

56 Other incidents during carriage
 Details and measures taken

G. CERTIFICATION BY COMPETENT AUTHORITIES

I CONTROL BY OFFICE OF DESTINATION (UNION TRANSIT)	
Date of arrival:	Copy No 5 returned on after registration under No
Examination of seals:	
Remarks:	
Signature:	Stamp:



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

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

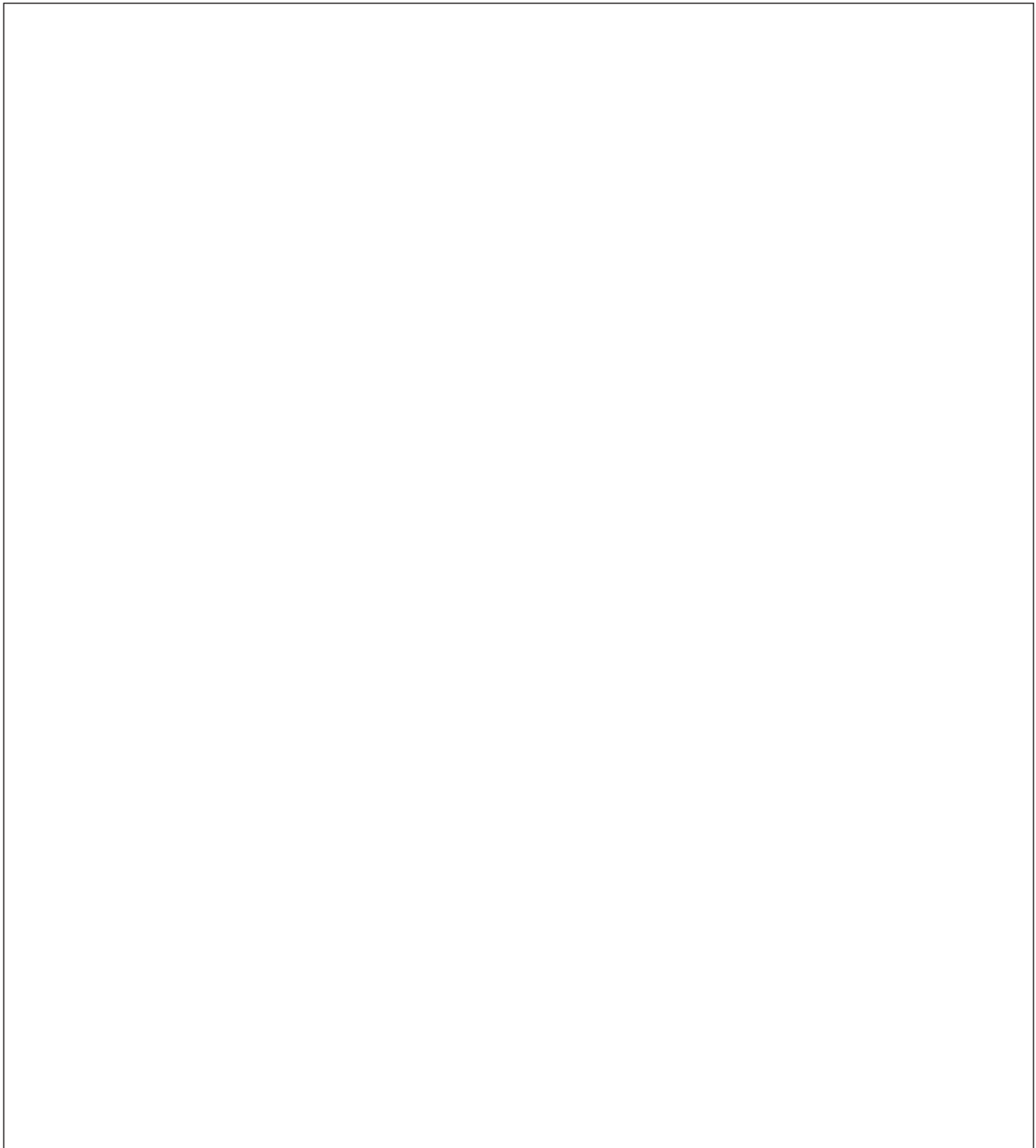
Date: _____ Signature: _____

Stamp of
office of destination:

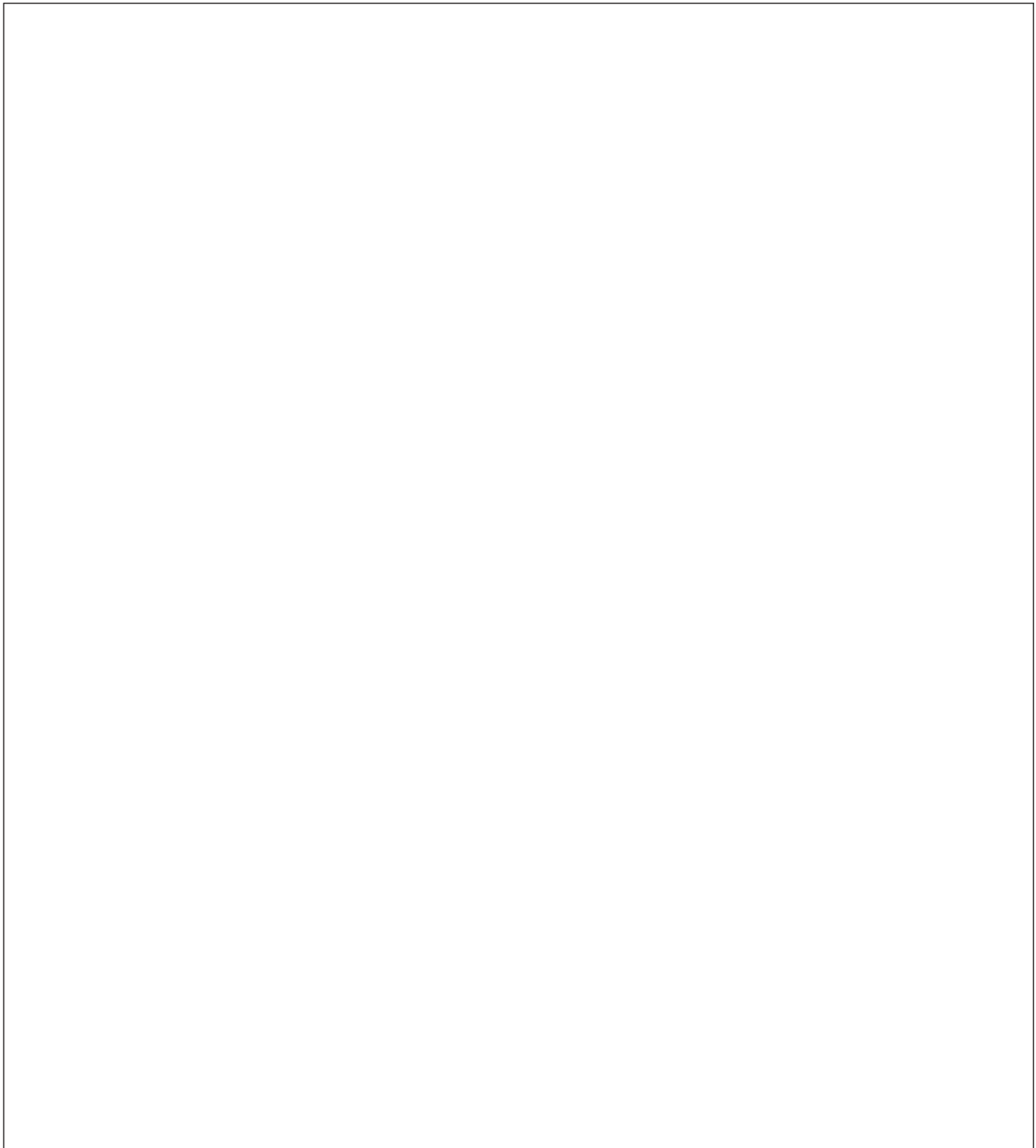
EUROPEAN UNION		1 DECLARATION		A OFFICE OF DESTINATION		
						6
Copy for the country of destination	2 Consignor/Exporter <input type="checkbox"/> No		3 Forms		4 Lading lists	
	8 Consignee No		5 Items		6 Total packages	
	14 Declarant/Representative No		9 Person responsible for financial settlement No		7 Reference number	
	18 Identity and nationality of means of transport on arrival		19 Ctr.		20 Delivery terms	
	21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced		23 Exchange rate	
	25 Mode of transport at the border		26 Inland mode of transport		27 Place of unloading	
	29 Office of entry		30 Location of goods		28 Financial and banking data	
	31 Packages and description of goods		32 Item No		33 Commodity Code	
	44 Additional information/ Documents produced/ Certificates and authorizations		34 Country origin Code		35 Gross mass (kg)	
	47 Calculation of taxes		36 Preference		37 PROCEDURNoE	
50 Principal No		38 Net mass (kg)		39 Quota		
51 Intended offices of transit (and country)		40 Summary declaration/Previous document		41 Supplementary units		
52 Guarantee not valid for		42 Item price		43 V.M. Code		
J CONTROL BY OFFICE OF DESTINATION		44 Adjustment		45 Adjustment		
		46 Statistical value		49 Identification of warehouse		
		B ACCOUNTING DETAILS		C OFFICE OF DEPARTURE		
		Signature:		Code		
		53 Office of destination (and country)		54 Place and date:		
		Signature and name of declarant/representative:				

J CONTROL BY OFFICE OF DESTINATION

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



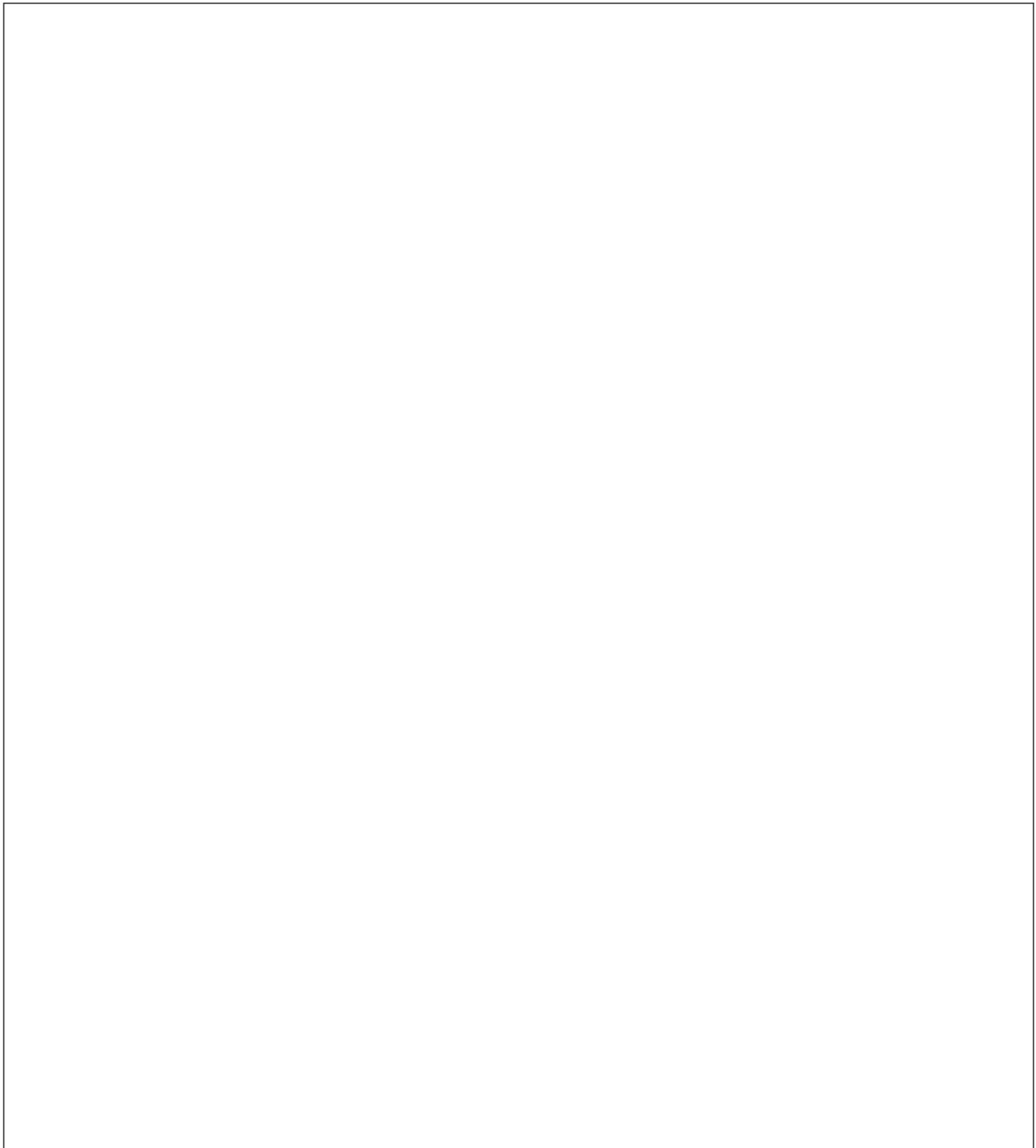
8		EUROPEAN UNION			1 DECLARATION		A OFFICE OF DESTINATION						
		2 Consignor/Exporter <input type="checkbox"/> No			3 Forms		4 Loading lists						
Copy for the consignee		8 Consignee No			9 Person responsible for financial settlement No								
		14 Declarant/Representative No			10 Country last consigned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



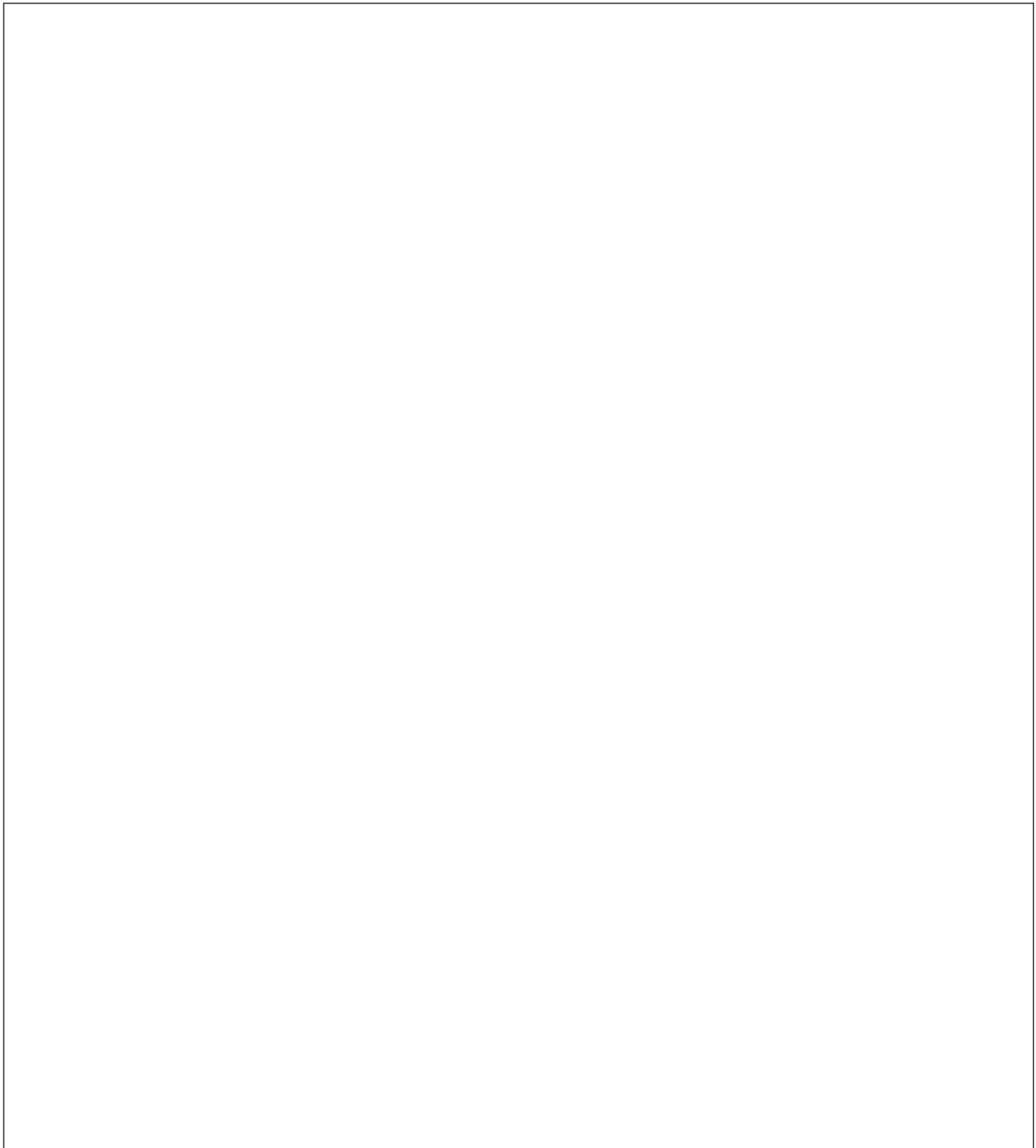
TITLE IV

Model of Single Administrative Document continuation form (eight-copy set)

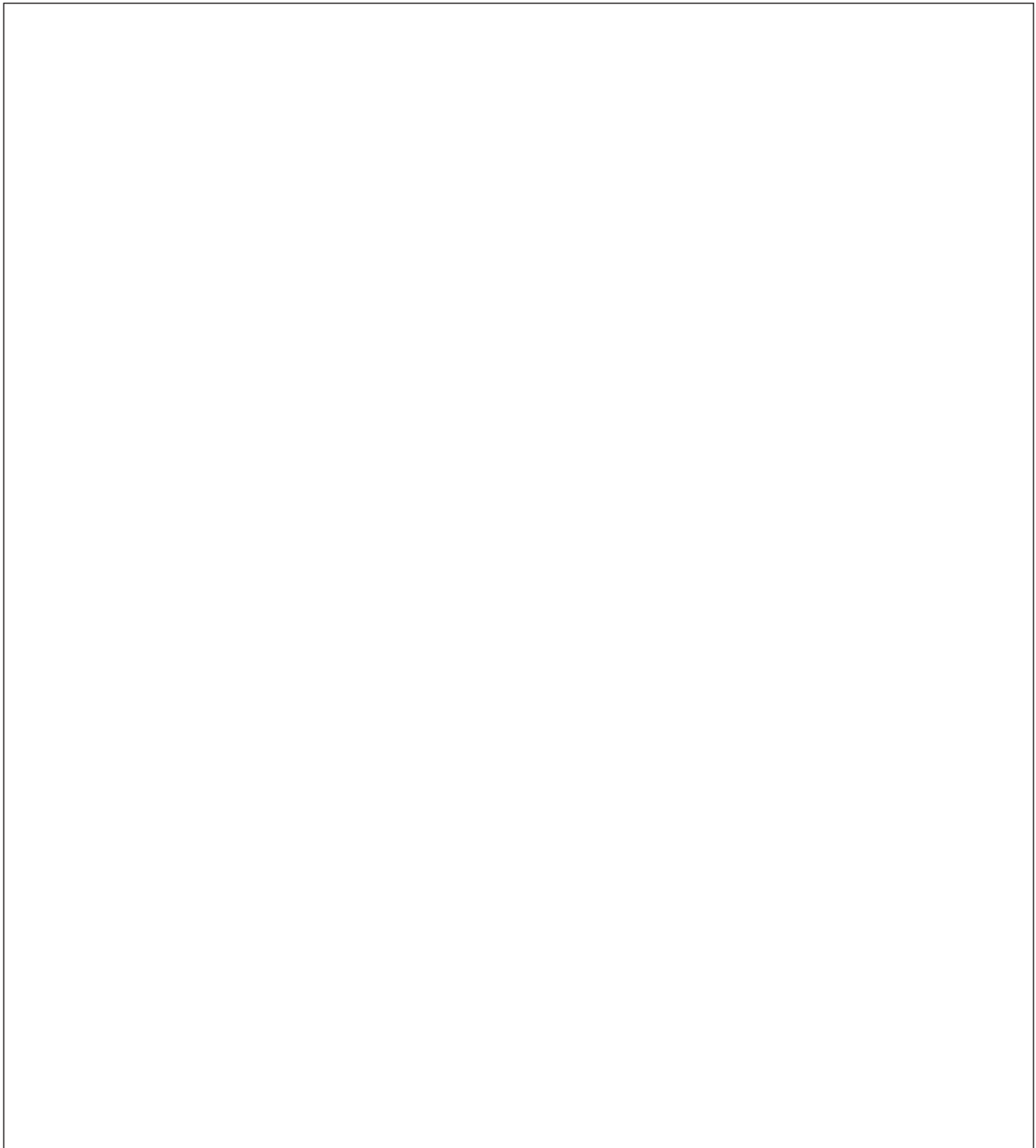
		EUROPEAN UNION					1 DECLARATION					A OFFICE OF DISPATCH/EXPORT						
		2 Consignor/Exporter <input type="checkbox"/> No					C					BIS						
							3 Forms					1						
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind										32 Item No		33 Commodity Code		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



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



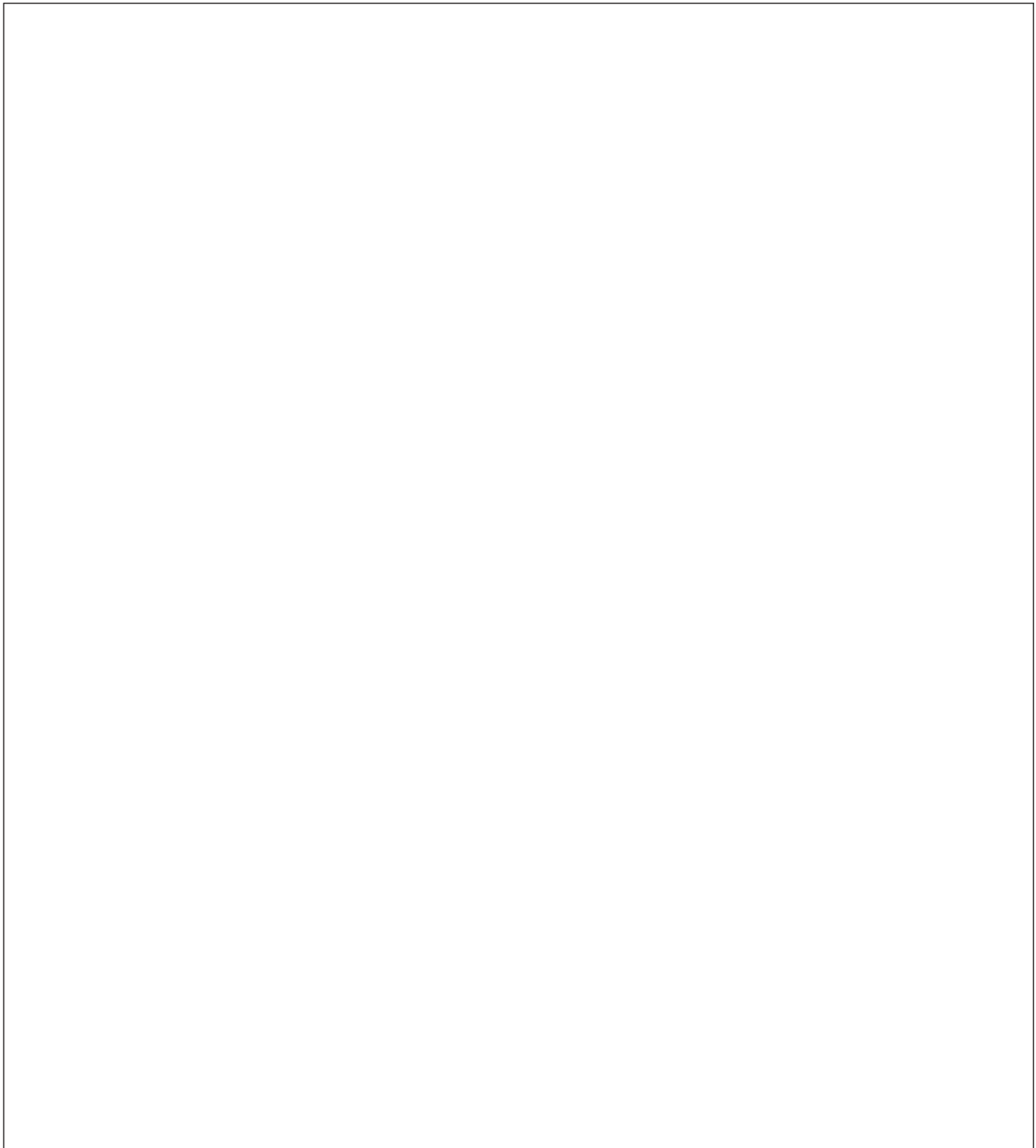
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		3 Forms		3							
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code							
				34 Country origin Code a b	35 Gross mass (kg)						
				37 P R O C E D U R E	38 Net mass (kg) 39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



EUROPEAN UNION		1 DECLARATION		A OFFICE OF DISPATCH/EXPORT	
2 Consignor/Exporter <input type="checkbox"/> No		C	BIS		
		3 Forms	4		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	

4 Copy for the office of destination

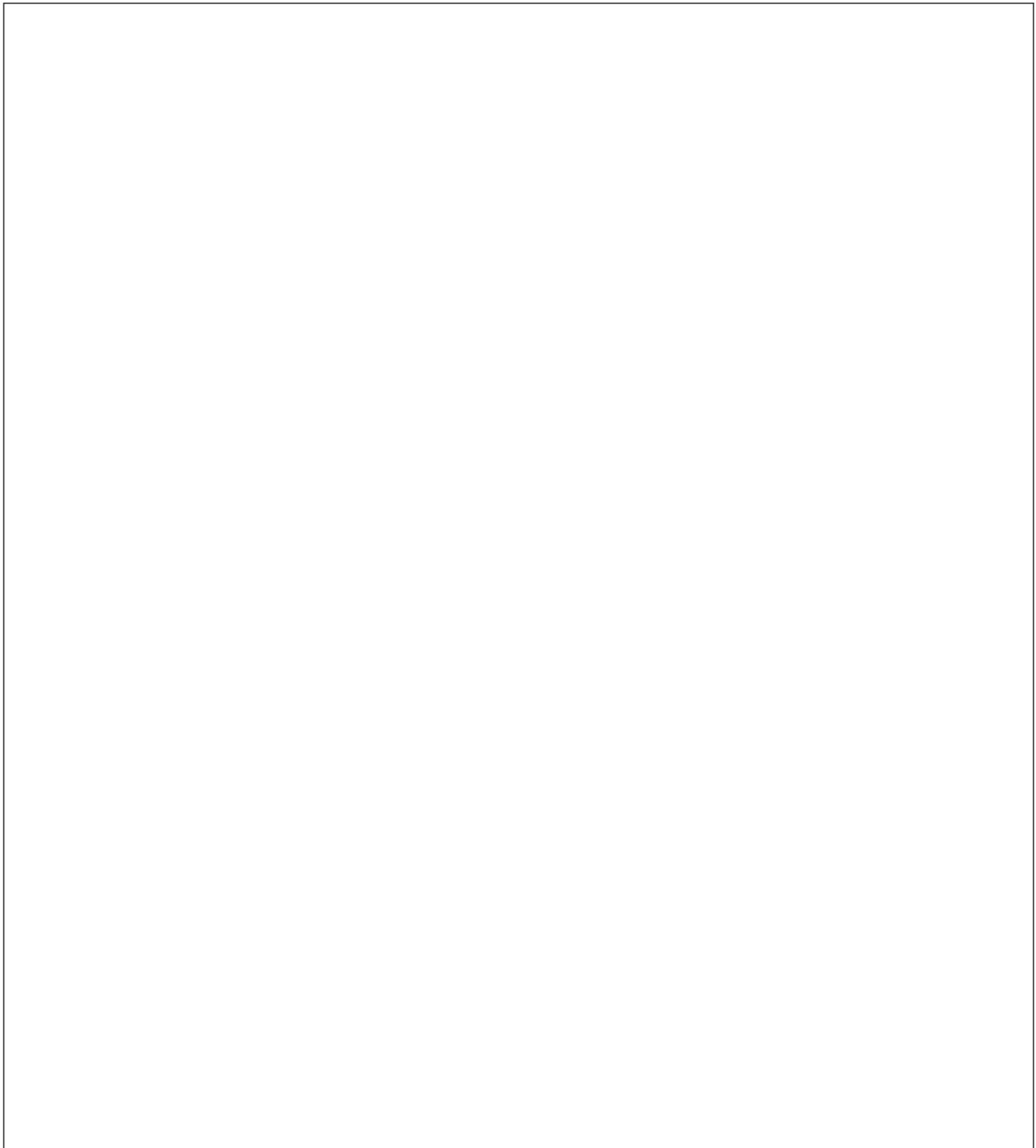
C OFFICE OF DEPARTURE



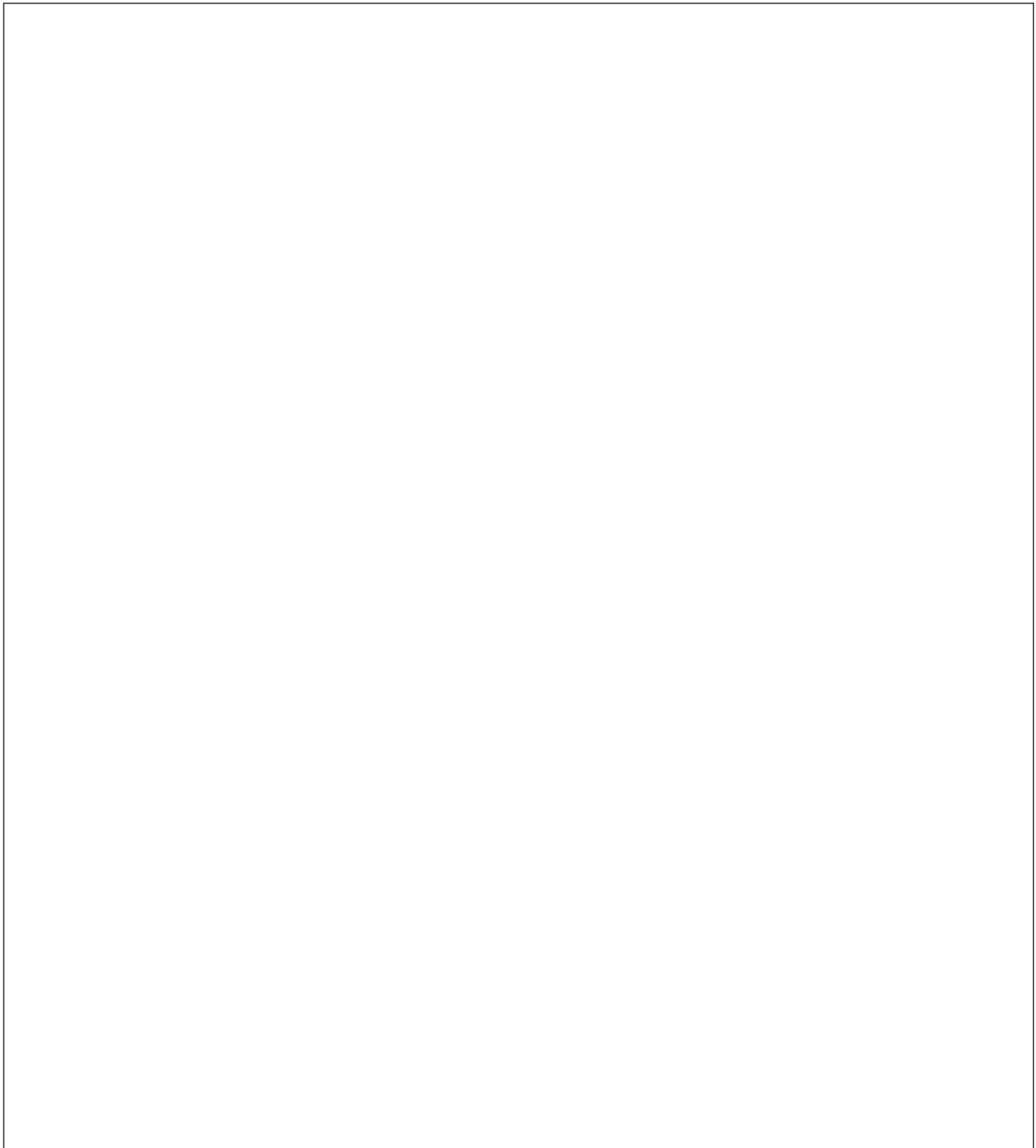
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		3 Forms	5		
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				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	

5 Copy for return - Union transit

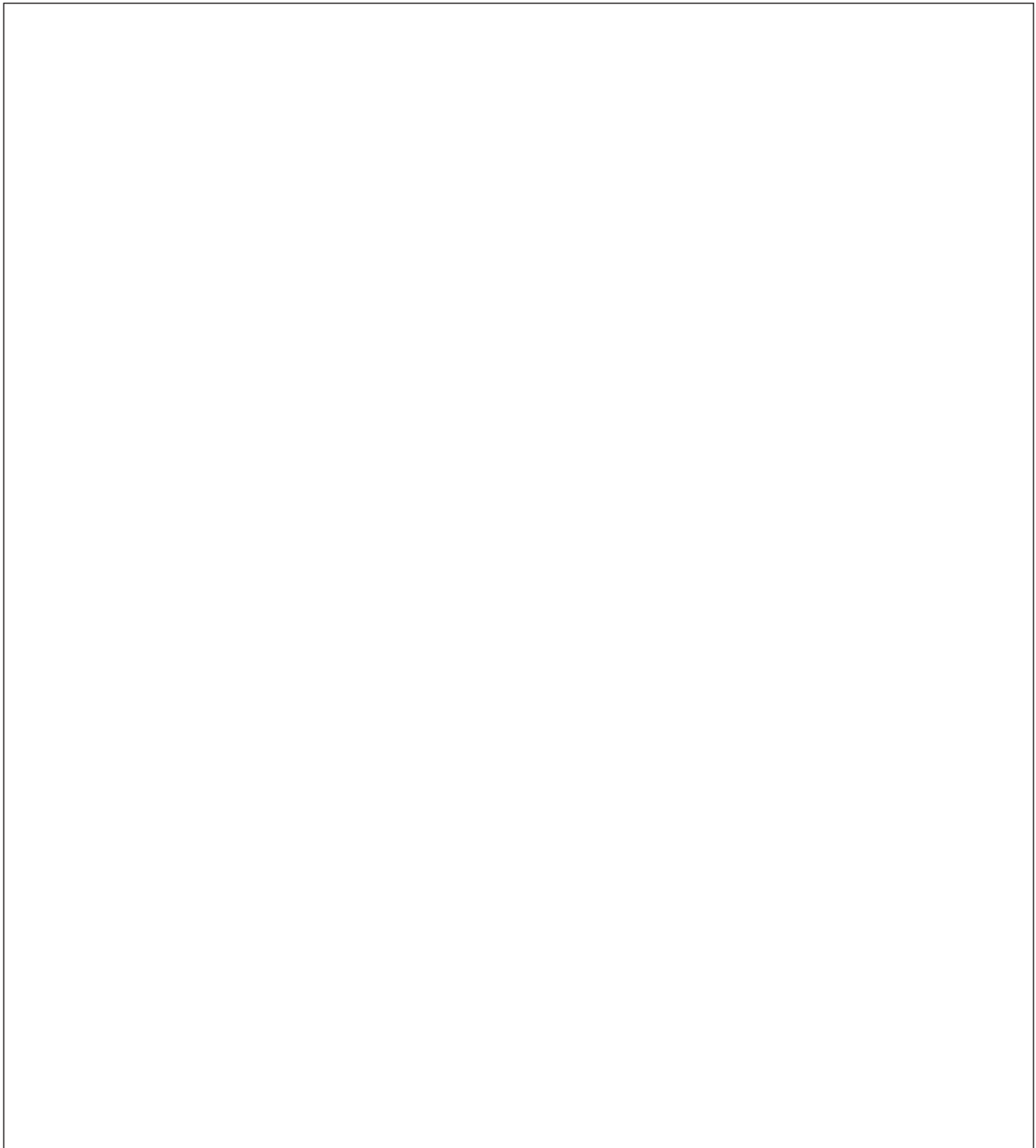
C OFFICE OF DEPARTURE



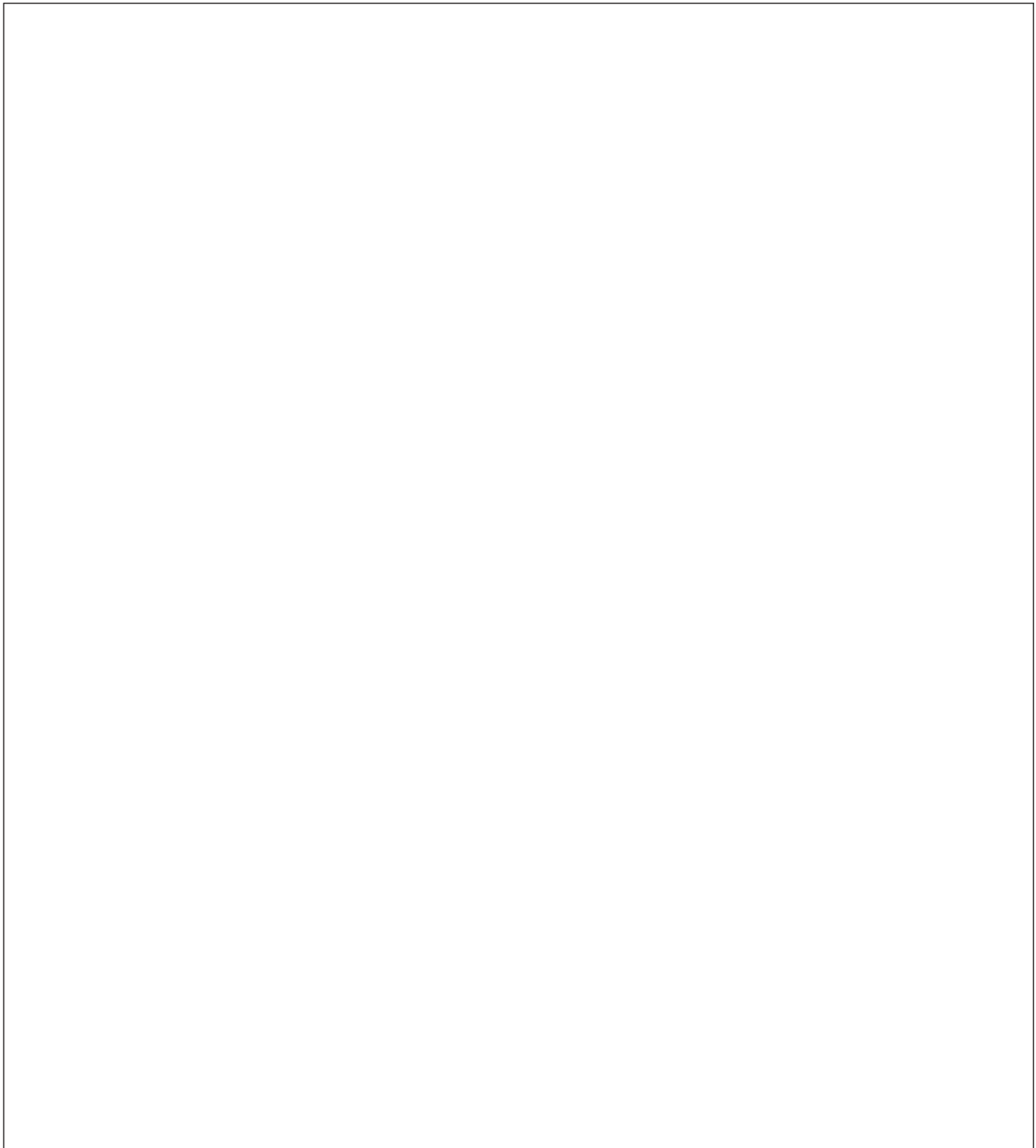
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2 Consignor/Exporter <input type="checkbox"/> No		C BIS									
		3 Forms		6							
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item	33 Commodity Code							
			No								
				34 Country origin Code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



A OFFICE OF DISPATCH/EXPORT											
EUROPEAN UNION					1 DECLARATION						
2 Consignor/Exporter <input type="checkbox"/> No					C		BIS				
					3 Forms		7				
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind				32 Item No		33 Commodity Code				
							34 Country origin Code a b		35 Gross mass (kg)	36 Preference	
							37 P R O C E D U R E	38 Net mass (kg)	39 Quota		
	40 Summary declaration/Previous document										
							41 Supplementary units	42 Item price	43 V.M. Code		
							A.I. Code	45 Adjustmen			
44 Additional information/ Documents produced/ Certificates and authorizations											
46 Statistical value											
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind				32 Item No		33 Commodity Code				
							34 Country origin Code a b		35 Gross mass (kg)	36 Preference	
							37 P R O C E D U R E	38 Net mass (kg)	39 Quota		
	40 Summary declaration/Previous document										
							41 Supplementary units	42 Item price	43 V.M. Code		
							A.I. Code	45 Adjustmen			
44 Additional information/ Documents produced/ Certificates and authorizations											
46 Statistical value											
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind				32 Item No		33 Commodity Code				
							34 Country origin Code a b		35 Gross mass (kg)	36 Preference	
							37 P R O C E D U R E	38 Net mass (kg)	39 Quota		
	40 Summary declaration/Previous document										
							41 Supplementary units	42 Item price	43 V.M. Code		
							A.I. Code	45 Adjustmen			
44 Additional information/ Documents produced/ Certificates and authorizations											
46 Statistical value											
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
	Total first item:					Total second item:					
	Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY		
	Total third item:					G.T					
	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> 7 Copy for the country of dispatch/export </div>										
	C OFFICE OF DEPARTURE										



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



TITLE V

Indication of the copies of the forms shown in Titles III and IV on which data should appear by a self copying process

(Counting copy 1)

Box number	Copies
I. BOXES FOR OPERATORS	
1	1 to 8 except middle subdivision: 1 to 3
2	1 to 5 (*)
3	1 to 8
4	1 to 8
5	1 to 8
6	1 to 8
7	1 to 3
8	1 to 5 (*)
9	1 to 3
10	1 to 3
11	1 to 3
12	—
13	1 to 3
14	1 to 4
15	1 to 8
15a	1 to 3
15b	1 to 3
16	1, 2, 3, 6, 7 and 8
17	1 to 8
17a	1 to 3
17b	1 to 3
18	1 to 5 (*)
19	1 to 5 (*)
20	1 to 3
21	1 to 5 (*)
22	1 to 3

Box number	Copies
23	1 to 3
24	1 to 3
25	1 to 5 (*)
26	1 to 3
27	1 to 5 (*)
28	1 to 3
29	1 to 3
30	1 to 3
31	1 to 8
32	1 to 8
33	first subdivision on the left: 1 to 8 remainder: 1 to 3
34a	1 to 3
34b	1 to 3
35	1 to 8
36	—
37	1 to 3
38	1 to 8
39	1 to 3
40	1 to 5 (*)
41	1 to 3
42	—
43	—
44	1 to 5 (*)
45	—
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4

Box number	Copies
55	—
56	—
II. ADMINISTRATIVE BOXES	
A	1 to 4 (**)
B	1 to 3
C	1 to 8 (**)
D	1 to 4

(*) Under no circumstances may users be required to complete these boxes on copy No 5 for the purposes of transit.

(**) The Member State of dispatch may choose whether these particulars appear on the copies indicated.

ANNEX 32-03

Guarantor's undertaking — Comprehensive guarantee**Common data requirements**

- (1) Guarantor: Surname and forename or name of firm
 - (2) Guarantor: Full address
 - (3) Office of guarantee
 - (4) Maximum amount of the undertaking
 - (5) Surname and forenames, or name of firm, and full address of the person providing the guarantee.
 - (6) The reference amounts for the different procedures covered
 - (7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee:
 - (8) The person signing the document must enter the following by hand before his or her signature: 'Guarantee for the amount of.....', the amount being written in letters.
 - (9) office of guarantee – date of approval of undertaking
-

ANNEX 33-06

Request for supplementary information where goods are situated in another Member State**Common data requirements**

- (1) Name and address of decision taking customs authority
 - (2) Repayment/remission of duties — File reference of decision taking customs authority
 - (3) Name and address of the customs office of the Member State where the goods are situated
 - (4) Application of provisions on mutual assistance between the customs authorities
 - (5) Location of goods (if applicable)
 - (6) Name and full address of person from whom the information may be obtained or who can assist the customs office of the Member State where the goods are situated
 - (7) List of documents attached
 - (8) Purpose of the request
 - (9) Decision taking customs authority – place and date – signature – stamp
 - (10) Information obtained
 - (11) Result of examination carried out
 - (12) Place and date
 - (13) Signature and official stamp
-

ANNEX 71-02

Sensitive goods and products

The following goods are covered by this Annex:

- (1) The following agricultural products falling under one of the following sectors of the common market organization (CMO):

Beef and veal sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(o) and listed in Annex I Part XV;

Pigmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(q) and listed in Annex I Part XVII;

Sheepmeat and goatmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(r) and listed in Annex I Part XVIII;

Eggs sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(s) and listed in Annex I Part XIX;

Poultrymeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(t) and listed in Annex I Part XX;

Apiculture products: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(v) and listed in Annex I Part XXII;

Cereals sector: products referred to in Article 1(2)(a), Annex I Part I of Regulation (EU) No 1308/2013;

Rice sector: products referred to in Article 1(2)(b), Annex I Part II of Regulation (EU) No 1308/2013;

Sugar sector: products referred to in Article 1(2)(c), Annex I Part III of Regulation (EU) No 1308/2013;

Olive oil sector: products referred to in Article 1(2)(g), Annex I Part VII of Regulation (EU) No 1308/2013;

Milk and milk-products sector: products referred to in Article 1(2)(p), Annex I Part XVI of Regulation (EU) No 1308/2013;

Wine sector: products referred to in Article 1(2)(l), Annex I Part XII of Regulation (EU) No 1308/2013 and falling under CN codes:

0806 10 90

2009 61

2009 69

2204 21 (quality wine PDO and PGI excepted)

2204 29 (quality wine PDO and PGI excepted) 2204 30

(2) Ethyl alcohol and spirit products falling under CN codes:

2207 10

2207 20

2208 40 39 – 2208 40 99

2208 90 91 – 2208 90 99

(3) ex 2401 unmanufactured tobacco

(4) Products other than those under points 1 and 2 subject to agricultural export refund.

(5) Fishery products listed in Annex I to Council Regulation (EC) No 1379/2013 on the common organization of the markets in fishery and aquaculture products and products listed in Annex V to this regulation subject to a partial autonomous suspension.

(6) All fishery products subject to an autonomous quota.

ANNEX 71-03

List of permitted usual forms of handling

(Article 220 of the Code)

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit CN code.

- (1) ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
- (2) reconstruction of the goods after transport;
- (3) stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
- (4) removal of damaged or contaminated components;
- (5) conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
- (6) treatment against parasites;
- (7) anti-rust treatment;
- (8) treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature;even if this results in a different eight-digit CN code;
- (9) electrostatic treatment, uncreasing or ironing of textiles;
- (10) treatment consisting in:
 - stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit CN code;
- (11) desalination, cleaning and butting of hides;
- (12) addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;
- (13) dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;

- (14) mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;
 - (15) mixing of gas or fuel oils not containing biodiesel with gas or fuel oils containing biodiesel, classified in Chapter 27 of the CN, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods even if this results in a different eight-digit CN code;
 - (16) mixing of gas or fuel oils with biodiesel so that the mixture obtained contains less than 0,5 %, by volume, of biodiesel, and mixing of biodiesel with gas or fuel oils so that the mixture obtained contains less than 0,5 %, by volume, of gas or fuel oils;
 - (17) dividing or size cutting out of goods if only simple operations are involved;
 - (18) packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;
 - (19) testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;
 - (20) dulling of pipe fittings to prepare the goods for certain markets;
 - (21) denaturing, even if this results in a different eight-digit CN code;
 - (22) any usual forms of handling, other than the abovementioned, intended to improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods.
-

ANNEX 71-04

Special provisions concerning equivalent goods

I. CUSTOMS WAREHOUSING, INWARD AND OUTWARD PROCESSING

Conventionally produced goods and organic goods

It is not permitted to replace:

- organic goods by conventionally produced goods; and
- conventionally produced goods by organic goods.

II. INWARD PROCESSING

(1) Rice

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

(2) Wheat

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Union wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

- derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,
- the use of equivalent goods is permitted between Union durum wheat and durum wheat of third-country origin, provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.

(3) Sugar

Recourse to the use of equivalent goods is permitted between non-Union raw cane sugar (CN codes 1701 13 90 and/or 1701 14 90) and sugar beet (CN code 1212 91 80) under the condition that processed products falling within CN code 1701 99 10 (white sugar) are obtained.

The equivalent quantity of raw cane sugar of standard quality as defined in point III of Part B of Annex III to Regulation (EU) No 1308/2013 shall be calculated by multiplying the quantity of white sugar with the coefficient 1,0869565.

The equivalent quantity of raw cane sugar not of standard quality shall be calculated by multiplying the quantity of white sugar with a coefficient obtained by dividing 100 by the yield of raw cane sugar. The yield of raw cane sugar shall be calculated as set out in point III of Part B of Annex III to Regulation (EU) No 1308/2013.

(4) Live animals and meat

Equivalent goods may not be used for inward-processing operations on live animals or meat.

Derogation from the ban on the use of equivalent goods can be made for meat which has been made subject of a communication by the Commission to the Member States, after an examination carried out by a body composed of representatives of the customs administrations of the Member States if the applicant can prove that equivalence is economically necessary and if the customs authorities transmit the draft of the procedures foreseen to control the operation.

(5) Maize

The use of equivalent goods between Union and non-Union maize is possible only in the following cases and subject to the following conditions:

- (1) In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Union maize is in fact used for processing into animal feed.
- (2) In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or 'waxy' maize) which are only equivalent between themselves.
- (3) In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type ('Plata' maize of the 'Duro' type, 'Flint' maize) which are only equivalent between themselves.

(6) Olive oil

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

(1) virgin olive oil

- (a) between Union extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(a) of Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(a);
- (b) between Union virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(b) of the Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(b);
- (c) between Union lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in Point 1(c) of the Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union lampante virgin olive oil of the same CN code, provided that the processed product is:
 - refined olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 2 of Part VIII of the abovementioned Annex VII, or
 - olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 3 of Part VIII of the said Annex VII and is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

(2) olive-pomace oil

between Union unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in Point 4 of Part VIII of Annex VII to Regulation (EC) No 1234/2007 and non-Union unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil processed product falling within CN code 1510 00 90 and corresponding to the description in Point 6 of Part VIII of the said Annex VII is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

- B. The blendings referred to in Point A.1(c) second indent and Point A.2, with non-Union virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Union virgin olive oil in the total quantity of blended oil exported.
- C. The processed products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding Points on condition that there is systematic control of the quality and quantity of the exported product.
- D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Union oil taken when it was entered for the procedure with the technical characteristics of the samples of the Union oil used taken when the processed product concerned was processed against the technical characteristics of the samples taken at the time of actual exportation of the processed product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555 (sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91 ⁽¹⁾.

(7) Milk and milk products

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

The weight of each component of milk dry matter, milk fat matter and milk protein of the import goods shall not exceed the weight of each of these components in the equivalent goods.

However, where the economic value of the goods to be placed under inward processing is determined by only one or two of the above mentioned components, the weight may be calculated on the basis of this or these component(s). The authorisation shall specify the details, notably the reference period for which the total weight has to be calculated. The reference period shall not exceed 4 months.

The weight of the relevant component(s) of the goods to be placed under inward processing and of the equivalent goods shall be indicated in the relevant customs declarations and INF, to enable the customs authorities to control the equivalence on the basis of those elements.

III. OUTWARD PROCESSING

The use of equivalent goods is not permitted for goods which are covered by Annex 71-02.

⁽¹⁾ OJ L 248, 5.9.1991, p. 1.

ANNEX 71-05

Standardised exchange of information (INF)*Section A****Standardised exchange of information (INF) between customs authorities is not yet required but the supervising customs office shall make available the relevant INF data elements in the electronic system relating to INF***

The supervising customs office shall make available the following data elements in accordance with *Article 181(1)*. Where a customs declaration or re-export declaration/notification refers to an INF, the competent customs authorities shall provide additional data elements in accordance with *Article 181(3)*.

The holder of an authorisation for inward processing IM/EX which involves one Member State may request the supervising customs office to make the relevant INF data elements available via the electronic system relating to INF in order to prepare the standardised exchange of information between customs authorities, if the responsible customs authority has requested such INF.

Note:

(M) means mandatory and (O) means optional

Common data elements	Comments
Authorisation number (M)	
Person making the request (M)	EORI number used for identification purposes
INF number (M)	Unique number given by the supervising customs office [e.g. IP EX/IM/123456/GB + <i>authorisation no</i>]
Supervising customs office (M)	COL code would be used for identification purposes
Customs office using the INF data elements (O)	COL code would be used for identification purposes. This data element will be provided if the INF data elements are actually used.
Description of the goods which are covered by the INF (M)	
CN Code, net quantity, value (M) of processed products	These data elements are related to the total net quantity of goods for which the INF is requested.
Description of the processed products which are covered by the INF (M)	
CN Code, net quantity, value of processed products (M)	These data elements are related to the total net quantity of processed products for which the INF is requested.
Particulars of the customs declaration(s) placing goods under the special procedure (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of place- ment.
MRN (O)	This data element may be provided if the INF data elements are actually used.
Remarks (O)	Any additional information may be entered

Specific data elements IP	Comments
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	—
Equivalent goods (O)	—
Prior exportation (O)	—
<i>Business case IP IM/EX</i>	
Customs declaration of placement under inward processing was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
Particulars necessary for application of commercial policy measures (O)	—
Last date for discharge (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
CN Code, net quantity, value (M)	Indicate the quantity of goods which were placed under IP. This data element shall be provided by the customs office of placement .
The declaration of discharge was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of discharge .
CN Code, net quantity, value (M)	In case of discharge, indicate the quantity of processed products which is available. This data element shall be provided by the customs office of discharge .
Date of exit and exit result (O)	These data elements shall be provided by the customs office of exit.
<i>Business case IP EX/IM</i>	
Export declaration under IP EX/IM was accepted (O)	Where a export declaration refers to the INF, this data element shall be provided by the customs office of export .
Particulars necessary for application of commercial policy measures (O)	

Specific data elements IP	Comments
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export .
CN Code, net quantity, value (M)	Indicate the quantity of goods which can be placed under IP. This data element shall be provided by the customs office of export .
Date of exit and exit result	These data elements shall be provided by the customs office of exit .
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
CN Code, net quantity, value (M)	In case of placement of non-Union goods under inward processing, indicate the quantity available. This data element shall be provided by the customs office of placement .
Specific data elements OP	Comments
<i>Business case OP EX/IM</i>	
Country of processing (O)	—
Member State of re-importation (O)	—
Equivalent goods (O)	—
Customs declaration OP number (M)	Where a customs declaration for OP refers to the INF, this data element shall be provided by the customs office of export/placement .
Identification of goods (M)	(M) unless equivalent goods may be used. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity (M)	In case of placement of Union goods under outward processing, indicate the quantity available. This data element shall be provided by the customs office of export/placement .
Last date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .

Specific data elements OP	Comments
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .
Date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Particulars of the customs declaration(s) for release for free circulation (O)	Where a customs declaration for release for free circulation refers to the INF, this data element shall be provided by the customs office for release for free circulation .
CN Code, net quantity, value (M)	In case of re-importation of processed products, indicate the quantity of processed products which can be re-imported under outward processing. This data element shall be provided by the customs office for release for free circulation .
<i>Business case OP IM/EX</i>	
Prior importation of processed products (O)	This data element shall be provided by the customs office for release for free circulation . (guarantee must be provided)
Last date of placement of Union goods, which are replaced by equivalent goods, under outward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Date of placement of Union goods, which are replaced by equivalent goods, under outward processing (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity, value (M)	In case of placement of Union goods, which are replaced by equivalent goods, under outward processing, indicate the quantity of Union goods which must be placed under outward processing. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .

Section B

Standardised exchange of information (INF) between customs authorities is required but the INF data elements are not yet available in the electronic system relating to INF

- (1) The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article 181(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX. The calculation of the amount of import duty shall be made in accordance with Article 86(3) of the Code but the responsible customs authority does not have information on the goods which were placed under inward processing IM/EX.
- (2) The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article 181(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX and Commercial Policy Measures are applicable.
- (3) In situations covered by points 1 or 2 above the responsible customs authority shall provide the following data elements:

Common data elements	Comments
Type of request (M)	Procedure needs to be identified (IP or IP CPM). The data element 'Type of request' is needed only in cases where the customs declaration does not refer to an INF.
The responsible customs authority as referred to in Article 101(1) of the Code (M)	COL code would be used for identification purposes
Authorisation number (M)	—
CPM (O)	
Supervising customs office receiving the request (M)	COL code would be used for identification purposes
Description of the goods or processed products for which the INF is requested (M)	—
CN Code, net quantity, value (M)	
MRN (O)	
Remarks (O)	Any additional information may be entered

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Comments
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	—
Particulars necessary for application of commercial policy measures (O)	—
INF number (M)	Unique number given by the supervising customs office [e.g. IP/123456/GB + authorisation no (EORI no is part of the authorisation no)]
MRN (O)	—

ANNEX 71-06

Information to be provided in the bill of discharge

- (a) reference particulars of the authorisation;
 - (b) the quantity of each type of goods which were placed under the special procedure in respect of which discharge is claimed;
 - (c) the CN code of the goods which were placed under the special procedure;
 - (d) the rate of import duties to which the goods which were placed under the special procedure are liable and, where applicable, their customs value;
 - (e) the particulars of the customs declarations placing goods under the special procedure;
 - (f) the type and quantity of the processed products or the goods placed under the procedure and particulars of the subsequent customs declaration or any other document relating to the discharge of the procedure;
 - (g) the CN code and the customs value of the processed products if the value scale method is used for the purpose of discharge;
 - (h) the rate of yield;
 - (i) the amount of import duty to be paid. Where this amount refers to the application of Article 175(4), it shall be specified;
 - (j) the periods for discharge.
-

ANNEX 90

Table of correspondence referred to in Article 254

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
1	<p>Authorised Economic Operator Conditions and criteria for granting the AEO certificate</p> <p>(Article 5a of Regulation (EEC) No 2913/92 and Articles 14a and Articles 14g to 14k of Regulation (EEC) No 2454/93)</p>	<p>Authorised Economic Operator – criteria for granting the AEO status</p> <p>(Articles 22, 38 and 39 of the Code and Articles 24 to 28 of Implementing Regulation (EU) 2015/2447).</p>
2.	<p>Comprehensive security, including the comprehensive guarantee for Community transit</p> <p>(in general: Article 191 of Regulation (EEC) No 2913/92; for Community transit: Article 94 of Regulation (EEC) No 2913/92 and Articles 373 and 379-380 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation to use a comprehensive guarantee</p> <p>(Articles 89(5) and 95 of the Code and Article 84 of this Regulation)</p>
3	<p>Individual guarantee in the form of individual guarantee vouchers</p> <p>(Article 345(3) of Regulation (EEC) No 2454/93)</p>	<p>Individual guarantee in the form of vouchers (Article 160 of Implementing Regulation (EU) 2015/2447)</p>
4	<p>Authorisations for the operation of temporary storage facilities</p> <p>(Article 51(1) of Regulation (EEC) No 2913/92, Articles 185 to 187a of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for the operation of temporary storage facilities</p> <p>(Article 148 of the Code, Articles 107 to 111 of this Regulation and Article 191 of Implementing Regulation (EU) 2015/2447)</p>
5	<p>Authorisations for ‘simplified declaration’ (Article 76(1)(a) and (b) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 260 to 262, 269 to 271, 276 to 278, 282, 289 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for ‘simplified declaration’ (Articles 166(2), 167 of the Code, Articles 145 to 147 of this Regulation and Articles 223, 224 and 225 of Implementing Regulation (EU) 2015/2447)</p>
6	<p>Authorisations for ‘local clearance procedure’ (Article 76(1)(c) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 263 to 267, 272 to 274, 276 to 278, 283 to 287 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for ‘entry in the declarant’s records’ (Article 182 of the Code, Article 150 and Articles 226 to 229 of Implementing Regulation (EU) 2015/2447)</p> <p>Or Authorisation for ‘simplified declaration’ (see point (5))</p> <p>And/or designated or approved places (Article 139 of the Code and Article 115 of this Regulation)</p>
7	<p>Authorisations for ‘SASP’ (Articles 1(13), 253h to 253m of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for ‘centralized clearance’ (Article 179 of the Code, Article 149 of this Regulation and Articles 229 to 232 of Implementing Regulation (EU) 2015/2447)</p>

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
8	Authorisations to run a regular shipping service (Article 313b of Regulation (EEC) No 2454/93)	Authorisations to run a regular shipping service (Article 120 of this Regulation)
9	Authorisations for authorised consignor to issue a proof of status T2L, T2LF or commercial document without submitting it for endorsement to customs (Article 324a of Regulation (EEC) No 2454/93)	Authorisations for authorised issuer to issue proof of status T2L, T2LF or customs goods manifest without submitting it for endorsement to customs (Article 128 of this Regulation)
10	Authorisations 'banana weighers' (Articles 290a to 290c of Regulation (EEC) No 2454/93)	Authorisations 'banana weighers' (Articles 155 to 157 of this Regulation and Articles 251 and 252 of Implementing Regulation (EU) 2015/2447)
11	Authorisation for authorised consignor for the Community transit (Articles 372(1)(d) to 378 and Articles 398 to 402 of Regulation (EEC) No 2454/93)	Authorisation for the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs (Article 233(4)(a) of the Code, Articles 191, 192 and 193 of this Regulation and Articles 313 and 314 of Implementing Regulation (EU) 2015/2447)
12	Authorisation for authorised consignee for the Community transit (Articles 372(1)(e) to 378 and Articles 406 to 408 of Regulation (EEC) No 2454/93)	Authorisation for the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at than authorised place to end the procedure in accordance with Article 233(2) of the Code (Article 233(4)(b) of the Code, Articles 191, 194 and 195 of this Regulation and Articles 313, 315 and 316 of Implementing Regulation (EU) 2015/2447)
13	Authorisation for authorised consignee for TIR transit (Articles 454a and 454b of Regulation (EEC) No 2454/93)	Authorisation for authorised consignee for TIR purposes (Article 230 of the Code, Articles 185, 186 and 187 of this Regulation and Article 282 of Implementing Regulation (EU) 2015/2447)
14	Authorisation for Processing under Customs Control (Articles 84 to 90 and 130 to 136 of Regulation (EEC) No 2913/92 and Articles 496 to 523, 551 and 552 of Regulation (EEC) No 2454/93)	Authorisation for inward processing (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
15	<p>Authorisation for inward processing suspension system</p> <p>(Articles 84 to 90 and Articles 114 to 123 of Regulation (EEC) No 2913/92 and Article 129, Articles 536 to 549 of Regulation (EEC) No 2454/93)</p> <p>General rules for calculating the amount of import or export duty</p> <p>(Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517- 519 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for inward processing</p> <p>(Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)</p> <p>General rules for calculating the amount of import or export duty</p> <p>Article 86(3) of the Code</p> <p>Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by Article 167(1)(h), (i), (m), (p), (r) or (s) of this Regulation:</p> <p>Article 85(1) of the Code</p>
16	<p>Authorisation for inward processing drawback system (Articles 84 to 90 and Articles 114 to 129 of Regulation (EEC) No 2913/92 and Articles 536 to 544 and Article 550 of Regulation (EEC) No 2454/93)</p> <p>General rules for calculating the amount of import or export duty</p> <p>(Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517-519 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for inward processing</p> <p>(Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)</p> <p>General rules for calculating the amount of import or export duty</p> <p>Article 86(3) of the Code</p> <p>Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by of Article 167(1)(h), (i), (m), (p), (r) or (s) of this Regulation:</p> <p>Article 85(1) of the Code</p>
17	<p>Authorisations for the operation of storage facilities as a customs warehouse type A</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type I</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
18	<p>Authorisations for the operation of storage facilities as a customs warehouse type B</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type II</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
19	<p>Authorisations for the operation of storage facilities as a customs warehouse type C</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a private customs warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
20	<p>Authorisations for the operation of storage facilities as a customs warehouse type D</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a private customs warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
21	<p>Authorisations for the operation of storage facilities as a customs warehouse type E</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a private customs warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
22	<p>Authorisations for the operation of storage facilities as a customs warehouse type F</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type III</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
23	<p>Authorisations for free zones of control type I</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for free zone</p> <p>(Articles 243 to 249 of the Code)</p> <p>To be implemented at national level</p>
24	<p>Authorisations for free zones of control type II</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for customs warehouse</p> <p>The customs authorities shall decide after 1 May 2016 which particular type of customs warehouse those free zones shall be deemed to be equivalent to.</p> <p>(Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)</p>
25	<p>Authorisations for free warehouse</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for customs warehouse</p> <p>The customs authorities shall decide without delay which particular type of customs warehouse those free warehouses shall be deemed to be equivalent to.</p> <p>(Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)</p>
26	<p>Authorisation for the use of seals of a special type</p> <p>(Article 372(1)(b) to Article 378 and Article 386 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure</p> <p>(Article 233(4)(c) of the Code, Articles 191 and 197 of this Regulation and Articles 313 and 317 of Implementing Regulation (EU) 2015/2447)</p>

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
27	<p>Authorisation for outward processing</p> <p>(Articles 84 to 90 and 145 to 160 of Regulation (EEC) No 2913/92, Articles 496 to 523 and 585 to 592 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for outward processing</p> <p>(Articles 210 to 225 and 255, 259 to 262 of the Code and Articles 163, 164, 166, 169, 171 to 174, 176, 178, 179, 181, 240, 242, 243 of this Regulation and Articles 259 to 264 and Articles 266, 267, 268 and 271 of Implementing Regulation (EU) 2015/2447)</p>
28	<p>Authorisation for Temporary Importation</p> <p>(Articles 84 to 90 and 137 to 144 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 553 to 584 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for Temporary Admission</p> <p>(Articles 210 to 225 and 250 to 253 of the Code, Articles 163 to 165, 169, 171 to 174, 178, 179, 182, 204 to 238 of this Regulation and Articles 258, 260 to 264, 266 to 270, 322 and 323 of Implementing Regulation (EU) 2015/2447)</p>
29	<p>Authorisation for end-use</p> <p>(Articles 21 and 82 of Regulation (EEC) No 2913/92 and Articles 291 to 300 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for end-use</p> <p>(Articles 210 to 225, 254 of the Code and Articles 161 to 164, 169, 171 to 175, 178, 179, 239 of this Regulation and Articles 260 to 269 of Implementing Regulation (EU) 2015/2447)</p>