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DIH 14/004 Rev. 2

UCC – ANNEX B-IA

FORMATS AND CODES OF THE
COMMON DATA REQUIREMENTS FOR DECLARATIONS AND NOTIFICATIONS

Working document

Document history of the earlier versions

Revision No	Date	Purpose	Main Changes
DIH 14/004 (Revision 13)	22-1-2014	To be discussed during CCC-DIH meeting on 30-1-2014	New structure as result of the splitting of MCCIP Data related draft provisions

Update of legal references

Actions resulting from the RC on Rev. 12 |

Revision No	Date	Purpose	Main Changes
DIH 14/004 Revision 1			- Introducing proposals for entry summary declarations. These should be read in conjunction with the concept documents to be distributed on the overall approach taken in this field for the various modes of transport / specific circumstances concerned and notably where columns F2d, F3b and F4b are concerned. - Introducing the final measures for mutual recognition agreements for AEOs. - Fine-tuning the proposals in relation with double origin. - Tidying up of the text and inclusion of RC actions on Doc. DIH 14/004
DIH 14/004 Revision 2			- Introducing the remaining amendments resulting of the thematic discussion on procedural codes in February 2013 and previous review cycles - Deletion of procedural code 49 which has become obsolete after the introduction of code F15 in D.E. 1/11 - Inclusion of cardinality - Review of declaration and additional declaration type codes - Inclusion of type of packaging codes - Introducing codes for the type of identifiers used for means of transport - Tidying up of the text and inclusion of RC actions on Doc. DIH 14/004 Rev. 1

Annex B - IA

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

Introductory notes

1. The formats and the codes included in this Annex are applicable in relation with the data requirements for declarations and notifications as provided for in Annex B of the UCC related Delegated Act.

2. The formats and the codes defined in this Annex shall apply to declarations and notifications made by using an electronic data processing technique as well as to paper-based declaration and notifications.

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

4. Whenever the information in a declaration or notification dealt with in Annex B of the UCC related Delegated Act takes the form of codes, the code-list provided for in Title II shall be applied.

5. The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:
    a alphabetic
    n numeric
    an alphanumeric
    The number following the code indicates the admissible data length. The following applies.
    The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.
    Examples of field lengths and formats:
    a1   1 alphabetic character, fixed length

n2   2 numeric characters, fixed length

an3   3 alphanumeric characters, fixed length

a..4   up to 4 alphabetic characters

n..5   up to 5 numeric characters

an..6   up to 6 alphanumeric characters

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

6. The cardinality at header or item level included in the table in Title I, Chapter 2 indicates how many times the data element may be used in a declaration or notification.

Title I

Chapter 1

Procedure codes used in the context of customs declarations

Columns (table heading in Annex B-DA)	Declarations / notifications / proof	Union procedure codes, where appropriate [To be filled in]
A1	Exit summary declaration	
A2	Exit summary declaration - Express consignments	
A5	Re-export notification	
B1	Export declaration and re-export declaration	10, 11, 23, 31
B2	Special procedure - processing - declaration for outward processing	21, 22
B4	Declaration for Customs warehousing of goods subject to export refunds	76, 77
B5	Simplified declaration for dispatch of goods in the context of trade with special fiscal territories	
C1	Export Simplified declaration	
D1	Special procedure - transit declaration	
D2	Special procedure –Transit declaration with reduced dataset – (transport by rail, air, road and maritime transport)	
D3	Proof of Union status of goods (T2L/T2LF)	
F1a	Entry summary declaration – Sea and inland waterways – Complete dataset	
F1b	Entry summary declaration – Sea and inland waterways – Partial dataset lodged by the carrier	
F1c	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article DA-IV-1-08	
F2a	Entry summary declaration – Air cargo (general) – Complete dataset	
F2b	Entry summary declaration – Air cargo (general) – Partial dataset lodged by the carrier	
F2c	Entry summary declaration – Air cargo (general) – Partial dataset provided by a person pursuant to Article DA-IV-1-08	
F2d	Entry summary declaration – Air cargo (general) – Minimum dataset to be lodged in accordance with Article DA-IV-1-03	
F3a	Entry summary declaration – Air cargo (express) –	

	Complete dataset	
F3b	Entry summary declaration – Air cargo (express) – Minimum dataset to be lodged in accordance with Article DA-IV-1-03(1)	
F4a	Entry summary declaration - Postal consignments – Complete dataset	
F4b	Entry summary declaration – Postal consignments – Minimum dataset to be lodged in accordance with Article DA-IV-1-03	
F5	Entry summary declaration – Road and rail	
G1	Diversion Notification	
G2	Notification of arrival	
G3	Presentation of goods to customs	
G4	Temporary storage declaration	
H1	Declaration for release for free circulation (and Special procedure - specific use - declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 49, 61, 63, 68
H3	Special procedure - storage - declaration for warehousing	71
H4	Special procedure - specific use - declaration for temporary admission	53
H5	Special procedure - processing - declaration for inward processing	51
H6	Simplified declaration for the introduction of goods in the context of trade with special fiscal territories	
I1	Import Simplified declaration	
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	

Chapter 2

Formats of the common data requirements for declarations and notifications

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
1/1	Declaration type	a2	Y	1x		
1/2	Additional declaration type	a1	Y	1x		
1/3	Transit declaration type	an..5	Y	1x	999x	
1/4	Forms	n..4	N	999x		
1/5	Loading lists	n..5	N			
1/6	Goods item number	n..5	N		999x, except for in the context of proof of Union status, where the cardinality is	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
					not limited.	
1/7	Other specific circumstance indicator	a1	Y	1x		
1/8	Signature/ authentication	an..35	N	1x		
1/9	Items	n..5	N	1x		
1/10	Procedure	requested procedure code: an2 previous procedure code: an2	Y		999x	
1/11	Additional procedure	*Union codes:* a1 + an2 *National codes:* n1 + an2	Y		999x	The Union codes are further specified in Title II
1/13	MRN	an18	N	9999x		The structure of the MRN is defined in Title II.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
1/14	Goods item number in previous document	n..5	N		999x	
2/1	Simplified declaration/Previous documents	*Document type:* *a1* *Previous document type:* *an ..3* *Previous document reference:* *an ..35* *Goods item identifier: n..5*	Y		9x, except for in the context of proof of Union status, where the cardinality is not limited	
2/2	Additional information	*Coded version (Union codes):* *n1 + an4* *(national codes)*: a1 +an4 *Free text description*: an..512	Y		99x, except for in the context of proof of Union status, where the cardinality is not limited.	
2/3	Documents produced,	*Document type*	Y		99x, except	The identifier of the

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	certificates and authorisations, additional references	*(Union codes)*: an4 *(national codes)*: n1+an3 *Document identifier*: an..35 *Country code: a2* *Customs office identifier:* an8			for in the context of proof of Union status, where the cardinality is 1.	customs office of discharge or supervising customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).
2/6	Reference number/UCR	an..35	N	1x	999x	This data element may take the form of WCO (ISO 15459) codes or equivalent.
2/6-1	LRN	an..22	N	1x		
2/7	Deferred payment	an..35	N	9x		
2/8	Identification of warehouse	*Warehouse type*: a1 *Warehouse identifier*: an..14	Y	1x		

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

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

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

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35				code of D.E. 2/8 Identification of warehouse shall be used.
3/5	Consignee identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n° The structure of a third country unique identification number recognised by the Union is defined in Title II.
3/5-1	Consignee – Master level transport contract	*Name:* an..70 *Street and number:* an..70	N	1x	1x	The country code as defined in Title II regarding the country code of D.E. 2/8

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

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	contract	an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35				code of D.E. 2/8 Identification of warehouse shall be used.
3/5-4	Consignee identification n° – House level transport contract	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n° The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor identification n° – Master level transport contract.
3/6	Declarant	*Name:* an..70	N	1x		The country code as

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

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	identification n°					defined in Title II for D.E. 3/2 Consignor/Exporter identification n°
3/8	Representation status code	n1	Y	1x		
3/9	Holder of the transit procedure	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x		The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/9-1	Holder of the transit procedure identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°
3/9-2	Holder of the TIR procedure	an..17	N	1x		The structure of the TIR identification number is

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	identification n°					defined in Title II.
3/10	Seller	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x	1x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/10-1	Seller identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor identification n° –

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Master level transport contract.
3/11	Buyer	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x	1x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/11-1	Buyer identification n°	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n° – Master level transport contract.
3/14	Person notifying the arrival identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°.
3/15	Person notifying the diversion identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°.
3/15-1	Person presenting the goods to customs identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
3/16-1	Carrier	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x		The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/16	Carrier identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor identification n° – Master level transport

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						contract.
3/17	Notify party – Master level transport contract	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x	1x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/18	Notify party identification n° – Master level transport contract	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor identification n° –

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Master level transport contract.
3/19	Notify party – House level transport contract	*Name:* an..70 *Street and number:* an..70 *Country:* a2 *Postcode:* an..9 *City:* an..35	N	1x	1x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
3/20	Notify party identification n° – House level transport contract	an..17	N	1x	1x	The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						identification n° – Master level transport contract.
3/21	Additional supply chain actor(s) identification n°	Role code: a..3 Identifier: an..17	Y	999x	999x	The role codes for the additional supply chain actors are defined in Title II. The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°. The structure of a third country unique identification number shall follow the structure defined in Title II for D.E. 3/3. Consignor identification n° – Master level transport

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						contract.
3/22	Person submitting the additional ENS particulars identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°.
3/23	Holder of the authorisation identification n°	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Consignor/Exporter identification n°.
3/24	Additional fiscal references identification n°	*Role code:* an4 *VAT identification number:* an..17	Y	999x	999x	The role codes for the additional supply chain actors are defined in Title II.
3/25	Person presenting the goods to customs in case of entry in the declarant's records or	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	pre-lodged customs declarations identification n°					Consignor/Exporter identification n°.
4/1	Contract number	an..35	N	1x	999x	
4/2	Contract date	n8 (yyyymmdd)	N	1x	999x	
4/3	Delivery terms	*Coded version:* *a3+an..17* *Free text description of location:* *a3+a2+an..35*	Y	1x		The codes and headings describing the commercial contract are defined in Title II. The code provided for the description of the location shall adhere to the pattern of UN/LOCODE. If no UN/LOCODE is available for the location, use the country code as provided in Title II for D.E. 2/8. Identification of warehouse followed by

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						the name of the location.
4/4	Transport charges method of payment	a1	Y	1x	99x	
4/5	Calculation of taxes – Tax type	*Union codes:* a1 + n2 *National codes:* n1 + an2	Y		99x	
4/6	Calculation of taxes – Tax base	*Measurement unit and qualifier, if applicable:* an..4 *Quantity:* n..16,6	N		99x	The measurement units defined in TARIC should be used.
4/7	Calculation of taxes – Tax rate	n..17,2	N		99x	
4/8	Calculation of taxes – Payable tax amount	n..16,2	N		99x	
4/9	Calculation of taxes – Total	n..16,2	N		999x	
4/10	Calculation of taxes –	a1	Y		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	Method of payment					
4/11	Additions and deductions	*Code:* a2 *Amount:* n..16,2	Y		99x	
4/12	Invoice currency	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/13	Total amount invoiced	n..16,2	N	1x		
4/14	Internal currency unit	a3	N	1x		The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/15	Valuation indicators	an4	Y		99x	
4/16	Item price/amount	n..16,2	N		999x	
4/17	Exchange rate	n..12,5	N	1x		
4/18	Valuation method	n1	Y		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
4/20	Preference	n3 (n1+n2)	Y		999x	The Commission will publish at regular intervals the list of the combinations of codes usable together with examples and notes.
4/21	Postal value	*Currency code:* a3 *Value:* n..16,2	N		999x	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
4/22	Postal charges	*Currency code:* a3 *Amount:* n..16,2	N		999x	The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
5/0	Date and time of departure from the place of loading	*Date and time:* n..15 (yyyymmddhhmmzzz)	N	1x		yyyy: year mm: month dd: day hh: hour mm: minute zzz: time-zone

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/1	Date and time of arrival at first place of arrival the in Customs territory of the Union	*Date and time:* n..15 (yyyymmddhhmmzzz)	N	1x		yyyy: year mm: month dd: day hh: hour mm: minute zzz: time-zone
5/2	Actual date of arrival in the customs territory of the Union	n8 (yyyymmdd)	N	1x		
5/3	Declaration date	n8 (yyyymmdd)	N	1x		
5/4	Declaration place	an..35	N	1x		
5/5	Office of destination (and country)	an8	N	1x		The structure of the customs office identifier is defined in Title II.
5/6	Intended office of transit (and country)	an8	N	9x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/8	Country of destination code	a2	N	1x	999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/9	Region of destination code	an..9	N		999x	Codes are defined by the Member State concerned.
5/9-1	Place of delivery code – Master level transport contract	*UN/LOCODE:* an..17 *Country code:* a2 + *Postcode:* an..9	N	1x	999x	Where the place of loading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for data element "5/5 Office of destination (and country) (53)". The country code as defined in Title II regarding the country

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						code of D.E. 2/8 Identification of warehouse shall be used.
5/9-2	Place of delivery code – House level transport contract	*UN/LOCODE:* an..17 *Country code:* a2 + *Postcode:* an..9	N	1x	999x	Where the place of loading is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for data element "5/5 Office of destination (and country) (53)". The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/10	Customs office of exit	an8	N	1x		The identifier of the customs office shall follow the structure

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						defined for D.E. 5/5 Office of destination (and country).
5/11-1	Subsequent customs office(-s) of entry	an8	N	99x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).
5/13	Country of dispatch/export code	a2	N	1x	999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/14	Customs office of supplementary declaration	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/15	Country of origin code	a2	N		999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/15-1	Country of preferential origin code	a..4	N		999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used. Where the proof of origin refers to a group of countries use the codes specified in the integrated tariff established in accordance with Article 2 of Council (EEC) Regulation No

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						2658/87.
5/16	Region of origin code	an..9	N		999x	Codes are defined by the Member State concerned.
5/17-1	Countries of routing of the means of transport codes	a2	N	99x		The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/17-2	Countries of routing of the consignment codes	a2	N	99x	99x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
5/18	Place of loading	*Coded:* an..17

Free text description: a2 (country code) + | N | 1x | 999x | Where the place of loading is coded according to the UN/LOCODE, the information shall be the |

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		an..35 (location)				UN/LOCODE as defined in Title II for data element "5/5 Office of destination (and country) (53)". Where the place of loading is not coded according to the UN/LOCODE, the country where the place of loading is located is identified by the code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse.
5/19	Place of unloading	*Coded:* an..17 *Free text description:* a2 (country code) + an..35 (location)	N	1x	999x	Where the place of unloading is coded according to the UN/LOCODE, the information shall be the

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						UN/LOCODE as defined in Title II for data element "5/5 Office of destination (and country) (53)". Where the place of unloading is not coded according to the UN/LOCODE, the country where the place of unloading is located is identified by the code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse.
5/20	Location of goods	*Country:* a2 *Type of location:* a1	Y	1x		The structure of the code is defined in Title II.

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
		Qualifier of the identification: a1 <u>*Coded*</u> *Identification of location:* an..35 *Additional identifier:* n..3 <u>*Free text description*</u> *Street and number:* an..70 *Postcode:* an..9 *City:* an..35				
5/21	First customs office of entry code	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
5/22	Actual first customs office of entry code	an8	N	1x		The identifier of the customs office shall follow the structure defined for D.E. 5/5 Office of destination (and country).
5/23	Country code of the declared first office of entry	a2	N	1x		The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
6/1	Net mass (kg)	n..16,6	N		999x, except for in the context of proof of Union status, where the cardinality is not limited.	
6/2	Supplementary units	n..16,6	N		999x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
6/3-1	Gross mass (kg) – Master level transport contract	n..16,6	N	1x	999x	
6/3	Gross mass (kg) – House level transport contract	n..16,6	N	1x	999x, except for in the context of proof of Union status, where the cardinality is not limited.	
6/4-1	Description of goods – Master level transport contract	an..512	N		999x	
6/4	Description of goods – House level transport contract	an..512	N		999x, except for in the context of proof of Union status, where the cardinality is	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
					not limited.	
6/5	Type of packages	an..2	Y		99x, except for in the context of proof of Union status, where the cardinality is 1.	The code-list corresponds to the latest version of UN/ECE Recommendations 21
6/6	Number of packages	n..5	N		99x, except for in the context of proof of Union status, where the cardinality is 1.	
6/7	Shipping marks	an..512	N		99x, except for in the context of	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
					proof of Union status, where the cardinality is 1.	
6/10	UN Dangerous Goods code	an..4	N		999x	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.
6/10-1	CUS code	an8	N		1x	Code assigned within the European Customs Inventory of Chemical Substances (ECICS).
6/11	Commodity code – Combined	an..8	N		1x per declaration	To be completed using the headings of the Combined

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	nomenclature code				item	Nomenclature. 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.
6/12	Commodity code – TARIC code	an2	N		1x	To be completed in accordance with the TARIC code (two characters for the

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						application of specific Union measures in respect of formalities to be completed at destination).
6/13	Commodity code – TARIC additional code(s)	an4	N		99x	To be completed in accordance with the TARIC codes (additional codes).
6/15	Commodity code – National additional code(s)	an..4	N		99x	Codes to be adopted by the Member States concerned.
6/16	Total packages	n..8	N	1x		
6/17	Type of goods	a1	N		999x	UPU code-list 116 shall be used
7/1	Transhipments	n.a.	N			
7/2	Container	n1	Y	1x		

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
7/3	Conveyance reference number	an..17	N	1x		
7/4	Mode of transport at the border	n1	Y	1x		
7/5	Inland mode of transport	n1	N	1x		The codes provided for in Title II as regards D.E. 7/4 Mode of transport at the border shall be used.
7/7	Identification of actual means of transport crossing the border	*Type of identification:* n2 *Identification number:* an..35	Y	1x		
7/8	Identity of means of transport at departure	*Type of identification:* n2 *Identification number:* an..35	Y	1x		
7/9	Nationality of means of transport at	a2	N	1x		The country code as defined in Title II regarding the country

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	departure					code of D.E. 2/8 Identification of warehouse shall be used.
7/10	Identity of means of transport on arrival	*Type of identification:* n2 *Identification number:* an..35	N	1x		The codes defined for D.E. 7/7 Identification of actual means of transport crossing the border or for D.E. 7/8 Identity of means of transport at departure shall be used for the type of identification.
7/11	Container identification number	an..17	N		99x, except in the context of proof of Union status where the cardinality is not limited	
7/11-1	Container size and type	an..10	Y		99x	

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
7/11-2	Container loaded status	an..3	Y		99x	
7/11-3	Equipment supplier type	an..3	Y		99x	
7/12	Identity of active means of transport crossing the border	*Type of identification:* n2 *Identification number:* an..35	N	1x	999x	The codes defined for D.E. 7/7 Identification of actual means of transport crossing the border or for D.E. 7/8 Identity of means of transport at departure shall be used for the type of identification.
7/13	Nationality of active means of transport crossing the border	a2	N	1x	999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
7/13-1a	Identity of passive means of transport	*Type of identification:*	N	999x	999x	The codes defined for D.E. 7/7 Identification

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
	crossing the border	n2 *Identification number:* an..35				of actual means of transport crossing the border or for D.E. 7/8 Identity of means of transport at departure shall be used for the type of identification.
7/13-1b	Nationality of passive means of transport crossing the border	a2	N	999x	999x	The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.
7/13-1	Seals	*Seal number*: n..4 *Seal identifier*: an..20	N	1x 9999x		
7/14	Other incidents during carriage	n.a.	N			
7/15	Receptacle type and identification number	an..35		1x		

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
8/1	Quota	an6	N		999x	
8/2	Guarantee	*Guarantee type*: an 1 *GRN*: an..24 *Other guarantee reference*: an..35 *Indicator applicability in EU:* n1 *Guarantee not valid in:* a2 *Currency code:* a3 *Amount of customs duties:* n..16,2	Y	9x 99x 99x 1x 99x 1x 9x		The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used. The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.
8/3	Nature of transaction	n..2	N	1x		The single digit codes listed in column A of the table provided for under Article 10(2) of Commission Regulation (EC) No 113/2010 (1).

D.E. order number	D.E. name	D.E. format (Type/length)	Code-list in Title II (Y/N)	Header level cardinality	Item level cardinality	Notes
						Where paper-based customs declarations are used, this digit will be entered in the left-hand side of box 24. Member States may also provide for a second digit from the list in column B of that table to be collected. Where paper-based customs declarations are used, the second digit must be entered in the right-hand side of box 24.
8/4	Statistical value	n..16,2	N		999x	

Title II

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

[Ex Annex 37c, 38 and ANNEX 30A section 4]

(To be filled in with code lists and other details, as appropriate)

Codes

1. *Introduction*

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

2. *Codes*

1/1. Declaration type (1/1)

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

For placing goods under a customs procedure referred to in columns B1 and B2 and for re-export referred to in column B1 of the data requirements table in Title I of a delegated act adopted in accordance with Article 7(a) of the Code [ex **columns A and E of the table in Annex 37, Title I, B)]**

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

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

For placing goods under a customs procedure referred to in columns H1 to H5 of the data requirements table in Title I of a delegated act adopted in accordance with Article 7(a) of the Code **[ex columns H to K of the table in Annex 37, Title I, B)]**

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

EU: In the context of trade with EFTA countries for placing goods under a customs procedure referred to in columns B1, B2 and H1 to H5 and for re-export referred to in column B1 of the data requirements table in Title I of a delegated act adopted in

accordance with Article 7(a) of the Code **[ex columns A, E and H to K of the table in Annex 37, Title I, B)]**

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

 • Placing of goods under the customs warehousing procedure referred to in column B4 of the data requirements table in Title I of a delegated act adopted in accordance with Article 7(a) of the Code in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.

 • Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply as referred to in columns B5 and H6 of the data requirements table in Title I of a delegated act adopted in accordance with Article 7(a) of the Code.

1/2. Additional Declaration type (1/2)

 A   for a standard customs declaration (under Article 162 of the Code) **[ex-Article 108 of the MCC and ex Article 62 of the Code)]**

 B   for a simplified customs declaration (under Article 166 of the Code **[ex-Article 109 of the MCC and Articles 522-1-02 and 522-2-02 [ex Article 76(1)(a) of the Code)]**

 D   For lodging a standard customs declaration (such as referred to under code A) before the declarant is in a position to present the goods.

 E   For lodging a simplified declaration (such as referred to under code B) before the declarant is in a position to present the goods.

 X   for a supplementary declaration under a simplified procedure covered by B and E

 Z   for a supplementary declaration under the procedure covered under Article 182 of the Code **[***ex-Article 521-3-01*** ex Article 76(1)(c) of the Code (entry of the goods in the records)]**

Codes D and E can only be used in the framework of the procedure provided for in Article 171 of the Code **[ex Article 201(2)]**, where customs authorities authorise the lodging of a declaration before the declarant is in a position to present the goods.

1/3. Transit Declaration type (1/3)

T1   Goods required to move under the external Union transit procedure.

T2   Goods required to move under the internal Union transit procedure in accordance with Article 227 of the Code **[ex-Article 145 MCC and ex Article 163 or 165 of the Code]**, unless Article IA-VII-2-25 (2) **[ex-Article 722-04(2)b) MCCIP and ex Article 340c(2) IPCC]** applies.

T2F   Goods required to move under the internal Union transit procedure, in accordance with Article DA-VII-2-05 **[ex-Article 722-04(1) MCCIP and ex Article 340c(1) IPCC]**

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

T   Mixed consignments covered by Article DA-VII-2-08 **[ex-Article 722-09 MCCIP and ex Article 351 IPCC]**, in which case the space following the 'T' must be scored through

T2L   Proof establishing the Union status of goods

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

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

TIR   Goods required to move under cover of TIR Carnets.

1/7. Other specific circumstance indicator (S32)

 The following codes shall be used:

A   Postal and express consignments in the context of exit summary declarations

B   Ship and aircraft supplies

C   Road mode of transport

D   Rail mode of transport

F   Sea and inland waterways – Complete dataset – No house bills of lading underlying the master bill of lading

G   Sea and inland waterways – Complete dataset – House bills of lading underlying the master bill of lading

H   Sea and inland waterways – Master level transport contract information

I   Sea and inland waterways – House level transport contract information

J   Air cargo (general) – Complete dataset

K   Air cargo (general) – Master level transport contract information

L   Air cargo (general) – House level transport contract information

M   Air cargo (general) – Minimum dataset lodged in accordance with Article DA-IV1-03(1)

N   Air cargo (express) – Complete dataset

O   Air cargo (express) – Minimum dataset lodged in accordance with Article DA-IV1-03(1)

P   Postal consignments – Complete dataset

Q   Postal consignments – Minimum dataset lodged in accordance with Article DA-IV1-03(1)

1/10. Procedure (37)

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

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

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

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

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned special procedures is to be regarded as simple importation under that procedure. Indication of the 'reimportation' aspect is to be given only when the goods are released for free circulation.

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

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

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

(To be reviewed pending the new structure for special procedures)]

List of procedures for coding purposes

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

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

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

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

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

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

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

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

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

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

10   Permanent export.

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

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

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

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

21   Temporary export under the outward processing procedure.

Example   Outward processing procedure under Articles 259 to 262 of the Code *[ex Articles 171 to 173 and Article 174 (2)]*. See also code 23.

22   Temporary export for return in the unaltered state.

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

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

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

31 Re-export.

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

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

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

Explanation: Non-Union goods coming from third countries or from parts of the Union as referred to in Article 6(2) of Directive 2006/112/EC and in Article 5(3) of Directive 2008/118/EC with payment of the customs duties, VAT and other charges.

Examples: Goods coming from JP with payment of customs duty, VAT and when applicable excise duties.

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

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

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by intra-Union supply or transfer of the goods to another Member State. In that case the VAT and, where applicable, the excise duty

will be due in the Member State of final destination. In order to use this procedure, the persons must meet other conditions listed in in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/24 Additional fiscal references identification n°.

> *Examples:* Non-Union goods are released for free circulation in one Member State and are the subject of a VAT-exempt supply to another Member State. The VAT formalities are dealt with by a customs agent who is a tax representative using the intra-Union VAT system.
>
> Non-Union goods subject to excise duties imported from a third country, which are released for free circulation and are the subject of a VAT-exempt supply to another Member State. The release for free circulation is immediately followed by a movement under excise duty suspension from the place of importation initiated by a registered consignor in accordance with Article 17(1)(b) of Directive 2008/118/EC.' .

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

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

44   End-use

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

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

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

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

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

Excise goods imported from a third country or from a third territory referred to in Article 5(3) of Directive 2008/118/EC are released for free circulation. The release for free circulation is immediately followed by a movement under excise duty suspension initiated by a registered consignor at the place of importation, in accordance with Article 17(1)(b) of Directive 2008/118/EC, to a tax warehouse in the same Member State.

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

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

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

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

Explanation: Standard exchange system (IM-EX), prior importation in accordance with Article 262 of the Code **[ex Article 154(4)]**.

51   Placing goods under inward processing procedure.

Explanation: Inward processing in accordance with Article 256 of the Code **[ex Article 114(1)(a) and (2)(a)]**.

53   Placing of goods under temporary admission.

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

May be used in the customs territory of the Community, with total or partial relief from import duties in accordance with article 162 of the MCC.

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

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

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

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

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

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

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

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

required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/24 Additional fiscal references identification n°.

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

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

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

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

71   Placing of goods under the customs warehousing procedure.

Explanation: Placing of goods under the customs warehousing procedure.

76   Placing of goods under the customs warehousing procedure prior to exportation in order to obtain the payment of export refunds.

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

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

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

78   Placing of goods under free-zone.

(To be reviewed pending the new structure for special procedures)

1/11. Additional procedure (37)

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

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

Inward processing

(Article 256 of the Code)

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

Outward processing *(Article 259 of the Code)*

Procedure	Code
Import	
repair under guarantee in accordance with Article 262 of the Code (goods repaired free of charge).	B02

Processed products returning after replacement under guarantee in accordance with Article 261 of the Code (standard exchange system)	B03
Processed products returning – VAT only	B06
Export	
VAT outward processing only	B54

Relief

(Regulation (EC) No 1186/2009)

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the European Union	3	C01
Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the European Union (duty relief subject to an undertaking).	9(1)	C02
Goods imported on the occasion of a marriage	12(1)	C03
Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the European Union.	17	C04
School outfits, educational materials and related household effects	21	C06
Consignments of negligible value	23	C07
Consignments sent from one private individual to another	25	C08
Capital goods and other equipment imported on the transfer of activities from a third country into the European Union.	28	C09
Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity	34	C10
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I	42	C11

Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II	43	C12
Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non commercial purposes (including spare parts, components, accessories and tools)	44-45	C13
Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the European Union.	51	C14
Laboratory animals and biological or chemical substances intended for research	53	C15
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54	C16
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57	C17
Reference substances for the quality control of medicinal products	59	C18
Pharmaceutical products used at international sports events	60	C19
Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations	61 (1) point a	C20
Articles in Annex III intended for the blind	66	C21
Articles in Annex IV intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools).	67(1),point a and 67(2)	C22
Articles in Annex IV intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1),point b and 67(2)	C23
Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)	68(1) point a and 68(2)	C24

Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1) point b and 68(2)	C25
Goods imported for the benefit of disaster victims	74	C26
Honorary decorations or awards	81	C27
Presents received in the context of international relations	82	C28
Goods to be used by monarchs or heads of state	85	C29
Samples of negligible value goods imported for trade promotion purposes	86	C30
Printed matter and advertising material imported for trade promotion purposes	87-89	C31
Products used or consumed at a trade fair or similar event	90	C32
Goods imported for examination, analysis or test purposes	95	C33
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102	C34
Tourist information literature	103	C35
Miscellaneous documents and articles	104	C36
Ancillary materials for the stowage and protection of goods during their transport	105	C37
Litter, fodder and feeding stuffs for animals during their transport	106	C38
Fuel and lubricants present in land motor vehicles and special containers	107	C39
Materials for cemeteries for, and memorials to, war victims	112	C40
Coffins, funerary urns and ornamental funerary articles	113	C41
Personal property belonging to a natural person having intention to transfer his normal place of residence to the European Union (duty-free admission subject to an undertaking)	10	C42
Presents customarily given on the occasion of a marriage	12(2)	C43
Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the European Union.	20	C44

Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the European Union.	35	C45
Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and to the products of hunting activities carried out on such lakes or waterways by Union sportsmen.	38	C46
Seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the European Union adjoining a third country	39	C47
Relief granted by a Member State to armed forces not serving under its flag which are stationed on its territory in pursuance of international agreements	131(1)	C49
Relief granted by a Member State to workers returning to their country after having resided for at least six months outside the customs territory of the European Union on account of their occupation	131(2)	C50
Goods contained in the personal luggage and exempted from VAT	41	C53
Goods for charitable or philanthropic organisations - goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons	61 (1) point b	C57
Goods for charitable or philanthropic organisations - equipment and office materials sent free of charge	61 (1) point c	C58
Relief from export duties		
Domesticated animals exported at the time of transfer of agricultural activities from the European Union to a third country	115	C51
Fodder and feeding stuffs accompanying animals during their exportation	121	C52

Consignments of negligible value	114	C54
Agricultural or stock-farming products obtained in the customs territory of the European Union on properties adjacent to a third country, operated, in the capacity of owner or lessee, by persons having their principal undertaking in a third country adjoining the customs territory of the European Union.	116	C55
Seeds for use on properties located in a third country adjacent to the customs territory of the European Union and operated, in the capacity of owner or lessee, by persons having their principal undertaking in the said customs territory in the immediate proximity of the third country in question.	119	C56

Temporary admission

(The [Code] and UCC DAs)

Procedure	Article of this Regulation	Code
Pallets (including pallets accessories and equipment)	*DA-VII-4-05 and DA-VII-4-06*	D01
Containers (including container accessories and equipment)	*DA-VII-4-07 and DA-VII-4-08*	D02
Means of road, rail, air, sea and inland waterway transport	*DA-VII-4-09*	D03
Personal effects and goods for sports purposes imported by travellers	*DA-VII-4-15*	D04
Welfare material for seafarers	*DA-VII-4-16*	D05
Disaster relief material	*DA-VII-4-17*	D06

Medical, surgical and laboratory equipment	*DA-VII-4-18*	D07
Animals (twelve months)	*DA-VII-4-19*	D08
Goods for use in frontier zone	*DA-VII-4-20*	D09
Sound, image or data carrying media	*DA-VII-4-21*	D10
Publicity material	*DA-VII-4-21*	D11
Professional equipment	*DA-VII-4-22*	D12
Pedagogic material and scientific equipment	*DA-VII-4-15*	D13
Packings, full	*DA-VII-4-24*	D14
Packings, empty	*DA-VII-4-24*	D15
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	*DA-VII-4-25*	D16
Special tools and instruments	*DA-VII-4-26*	D17
Goods subject to tests (six months)	*DA-VII-4-27(a)*	D18
Goods used to carry out tests, experiments or demonstrations without financial gain	*DA-VII-4-27(b)*	D20
Samples	*DA-VII-4-28*	D21
Replacement means of production (six months)	*DA-VII-4-29*	D22

Goods for events or for sale	*DA-VII-4-30(1)*	D23
Goods for approval (six months)	*DA-VII-4-30(2)*	D24
Works of art, collectors' items and antiques	*DA-VII-4-30(3)(a)*	D25
Goods imported with a view to their sale by auction	*DA-VII-4-30(3)(b)*	D26
Spare parts, accessories and equipment	*DA-VII-4-31*	D27
Goods imported in particular situations having no economic effect	*DA-VII-4-32(b)*	D28
Goods imported for a period not exceeding three months	*DA-VII-4-32(a)*	D29

	Article of the Code	Code
Temporary admission with partial relief from duties	*DA-VII-4-03*	D51

Agricultural products

Procedure	Code
Import	
Use of the unit price for the determination of the customs value for certain perishable goods *[ex Art. 230-18 (7])* (*ex -Article 152 (1)(a)a*)	E01
Standard import values (for example: Regulation (EU) No 543/2011)	E02
Export	
Agricultural products for which a refund is requested, subject to an export licence ("Annex I" goods[1]).	E51
Agricultural products for which a refund is requested, not requiring an export licence ("Annex I" goods)	E52

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

Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate ("Annex I" goods).	E53
Agricultural products for which a refund is requested, subject to a refund certificate (non-"Annex I" goods).	E61
Agricultural products for which a refund is requested, not requiring a refund certificate (non-"Annex I" goods)	E62
Agricultural products for which a refund is requested, exported in small quantities, without a refund certificate (non-"Annex I" goods)	E63
Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks.	E71
Victualling of goods eligible for refunds (Article 33 Regulation (EEC) No 612/2009)	E64
Entry in victualling warehouse (Article 37 Regulation (EEC) No 612/2009)	E65

Other

Procedure	Code
Import	
Relief from import duties for returned goods (Article 203 of the Code)	F01
Relief from import duties for returned goods (Special circumstances provided for in *Article DA VI-2-03*: agriculture goods)	F02
Relief from import duties for returned goods (Special circumstances provided for in *[ex Article 621-03(2)]* **[ex Article 846, 2]**: repair or restoration)	F03
Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure (Article 205 of the Code)	F04
Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of the Code and Art. 143 (e) VAT Directive	F05
Goods introduced in the context of trade with special fiscal territories (Article 1 (3) of the Code)	F15

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

1/13. MRN

The MRN is structured as follows:

Field	Content		Format	Examples
1	Last two digits of year of formal acceptance of the declaration (YY)		n2	06
2	Identifier of the country where the declaration/advice/proo		a2	RO

	f/notification is lodged (alpha 2 country code)			
3	Unique identifier for message per year and country		an12	9876AB889012
4	Procedure identifier		a1	B
5	Check digit		an1	5

Fields 1 and 2 as explained above.

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

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

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

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

Codes to be used in field 4 Procedure identifier:

Code	Procedure	Corresponding columns in the table of Title I, Chapter 1
A	Export only	B1, B2 or B4
B	Export and exit summary declaration	Combinations of A1 or A2, with B1, B2 or B4
C	Exit summary declaration only	A1 or A2
D	Re-export advice	A5
L	Transit declaration only	D1 or D2
M	Transit declaration and exit summary declaration	Combinations of D1 or D2 with A1 or A2
N	Transit declaration and entry summary declaration	Combinations of D1 or D2 with F5

O	Customs status of goods	D3
X	Import declaration only	H1, H3, H4 or H5
Y	Import declaration and entry summary declaration	Combinations of H1, H2, H3, H4 or H5 with F1a, F2a, F3a, F4a or F5
V	Temporary storage declaration	G4
Z	Entry summary declaration only	F1a, F1b, F1c, F2a, F2b, F2c, F2d, F3a, F3b, F4a, F4b or F5

2/1. Simplified declaration/Previous document (40)

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

Each code has four components, which are separated by dashes (-). The first component (a1) consists of two different letters and is used to distinguish between the two categories mentioned below. The second component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The third component (an..35) represents the data needed to recognise the document, either its identification number or another recognisable reference. The fourth component (an..5) is used to identify which item of the previous document is being referred to.

1. *The first component (a1):*

    the simplified declaration, represented by 'Y'

    the previous document, represented by 'Z',

2. The second component (an..3):

Choose the abbreviation for the document from the 'list of abbreviations for documents' below.

List of abbreviations for documents

(numeric codes extracted from the 2009b UN Directories for electronic data interchange for administration, commerce and transport: List of code for data element 1001, Document/message name, coded.)

Container list	235
Delivery note	270
Packing list	271
Proforma invoice	325

Temporary storage declaration	337
Entry summary declaration	355
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
House bill of lading	714
Rail consignment note	720
Road consignment note	730
Air waybill	740
Master air waybill	741
Despatch note (post parcels)	750
Multimodal/combined transport document	760
Cargo manifest	785
Bordereau	787
Union/common transit declaration – Mixed consignments (T)	820
External Union/common transit declaration (T1)	821
Internal Union/common transit declaration (T2)	822
Control document T5	823
Proof of Union status T2L	825
TIR carnet	952
ATA carnet	955
Administrative Accompanying Document (EMCS)	AAD
Reference/date of entry of the goods in the records	CLE
Information sheet INF3	IF3
Cargo manifest — simplified procedure	MNS
Declaration / notification MRN	MRN
Internal Union transit Declaration — *[ex Article 722-03]* **[ex Article 340 c, 1]**)	T2F
Proof of Union status T2LF	T2G
T2M proof	T2M
Simplified declaration	SDE
Other	ZZZ

Code 'CLE', included in this list stands for 'date and reference of the entry of the goods in the declarant's records'. (Article 182(1) of the Code **[ex Article 76(1)(c) of the Code]**). The date is coded as follows: yyyymmdd.

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

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

4. The fourth component (an..5)

The item number of the goods concerned as provided in "1/6. Goods item number (32)" on the summary declaration or previous document.

Examples:

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

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

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

Where, in the case of paper-based transit declarations, more than one reference has to be entered, and the Member States provide that a coded information shall be used, the following code shall be applicable:

Legal basis	Subject	Additional information	Code
Title II	Several occurrences of documents or parties.	'Various'	00200

2/2. Additional information (44)

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

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

The Union law provides for certain additional information to be entered in data elements other than "2/2 Additional information". However, such additional information should be coded according to the same rules as the information to be specifically entered in data element "2/2 Additional information". Furthermore, where the Union law fails to specify the field in which information is to be entered, that information is to be entered in data element "2/2 Additional information".

Additional information — code XXXXX

General category — Code 0xxxx

Legal basis	Subject	Additional information		Code
[ex Art. 710-02(3)] **[ex Article 497 § (3)]**	Application for authorisation on the declaration for a special procedure	'Simplified authorisation'		00100
Title II of this Annex	Identity between declarant and consignor	'Consignor'		00300
Title II of this Annex	Identity between declarant and exporter	'Exporter'		00400
Title II of this Annex	Identity between declarant and consignee	'Consignee'		00500

On import: Code 1xxxx

Legal basis	Subject	Additional information	Code
2 paragraph 1 of Regulation No 1147/2002	Temporarily suspension of the autonomous duties	'Import with airworthiness certificate'	10100
[ex Art 752-04 Paragraph 1] **[ex 549 Paragraph 1]**	Discharge of inward processing	"IP" and the relevant "authorisation number …"	10200
[ex Art. 752-04 Paragraph 2] **[ex 549 Paragraph 2]**	Discharge of inward processing (specific commercial policy measures)	IP CPM	10300
[ex Art.741-4-05] **[ex 583]**	Discharge of temporary admission	"TA" and the relevant "authorisation number …"	10500

Legal basis	Subject	Additional information	Code
Title II of Annex B-DA	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of entry summary declarations, where the consignee details are unknown.	'Consignee unknown'	10600
Art. 177(1) of the Code	Facilitation of the drawing-up of customs declarations for goods falling under different tariff subheadings	'The highest rate of import duty'	10700

On transit: Code 2xxxx

Legal basis	Subject	Additional information	Code
Article 18 of the "common transit procedure"[2]	Export from one EFTA country subject to restriction or export from EC subject to restriction.		20100
Article 18 of the "common transit procedure"	Export from one EFTA country subject to duties or export from EC subject to duties.		20200

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[2] Convention on a common transit procedure of 20 May 1987, O.J. L 226, 18.8.1987

Legal basis	Subject	Additional information	Code
Article 18 of the "common transit procedure"	Export	'Export'	20300

On export: Code 3xxxx

Legal basis	Subject	Additional information	Code
[ex Art. 742-01] **[ex 298]**	Export of goods subject to end-use	"E-U"	30300
[ex Art. 820-02]	The request to have a document containing the data necessary for granting duty relief for returned goods		
Title II of Annex B-DA	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of exit summary declarations, where the consignee details are unknown.	'Consignee unknown'	30600

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

2/3. Documents produced/Certificates and authorisations, additional references. (44)

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

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

2/8. Identification of warehouse (49)

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

- The character identifying the type of warehouse:

R   Public customs warehouse type I

S   Public customs warehouse type II

T   Public customs warehouse type III

U   Private customs warehouse

V   Storage facilities for the temporary storage of goods

Y   Non-customs warehouse

Z   Free zone

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

- The country code for the authorising Member State.

Country code: the Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of ***Commission Regulation (EU) No 1106/2012 of 27 November 2012 relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories*** [3]. The Commission regularly publishes regulations updating the list of country codes.

3/1. Consignor/Exporter (2)

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

In the case of groupage consignments, where paper-based customs declarations are used, and the Member States provide for the use of coded information, the following code shall be applicable:

Legal basis	Subject	Additional information	Code
Title II	Several occurrences of documents or parties.	'Various'	00200

3/2. Consignor/Exporter identification n° (2 n°)

The EORI number is structured as follows:

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

Country code: The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.

3/3. Consignor identification n° – Master level transport contract

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

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

Country code: The country code as defined in Title II regarding the country code of D.E. 2/8 Identification of warehouse shall be used.

3/4. Consignee (8)

In the case of groupage consignments, where paper-based customs declarations are used, and the Member States provide for the use of coded information, the following code shall be applicable:

Legal basis	Subject	Additional information	Code
Title II	Several occurrences of documents or parties.	'Various'	00200

3/8. Representative status code (14)

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

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

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

Where this data element is printed on a paper document, it will be in square brackets (Ex: [1],[2] or [3])

3/9-2. Holder of the TIR procedure identification n°

The structure of the TIR holder's identification number is defined in the Recommendation on Introduction of an identification number of the TIR Carnet Holder in the TIR Carnet, adopted by the TIR Administrative Committee on 20 October 2000.

The identification number has the following structure:

AAA/BBB/XX.X"

whereby

"AAA" represents a 3-letter code of the country where the persons utilizing TIR Carnets are authorized (in line with the classification system of the International Organization for Standardization (ISO));

"BBB" represents a 3-digit code of the national association through which the holder of the TIR Carnet has been authorized in accordance with the classification system established by the relevant international organization to which the association is affiliated, allowing for unequivocal identification of each national association;

"XX.X" represents consecutive numbers (digits) identifying the person authorized to utilize a TIR Carnet in accordance with Annex 9, Part II of the TIR Convention.

3/21. Additional supply chain actor(s) identification n°

This data element consists of two components:

1. Role code

    The following parties can be declared:

Role Code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components
MF	Manufacturer	Party which manufactures goods
FW	Freight Forwarder	Party undertaking forwarding of goods
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse

2. Identification n° of the party

    The structure of that number corresponds to the structure as specified for data element "*3/2. Consignor/Exporter identification n° (2 n* or to the structure as specified for data element "*3/3. Consignor identification n° – Master level transport contract*".

3/24. Additional fiscal references identification n°

This data element consists of two components:

1. Role code

The following parties can be declared:

Role Code	Party	Description

FR1	Importer	Person or persons designated or recognised as liable for the payment of value added tax by the Member State of importation in accordance with Article 201 of Directive 2006/112
FR2	Customer	Person liable for the payment of Value Added Tax on the intra-Community acquisition of goods in the Member State of final destination in accordance with Article 200 of Directive 2006/112
FR3	Tax Representative	Tax representative of the importer liable for the payment of value added tax in the Member State of importation
FR4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment in accordance with Article 211 of Directive 2006/112

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

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

4/3. Delivery terms (20)

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

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

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

4/4. Transport charges method of payment (S29)

The following codes shall be used:

A   Payment in cash

B   Payment by credit card

C   Payment by cheque

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

H   Electronic funds transfer

Y   Account holder with carrier

Z   Not pre-paid

4/5. Calculation of taxes (47/Tax type)

The codes applicable are given below:

Customs duties	A00
Definitive antidumping duties	A30
Provisional antidumping duties	A35
Definitive countervailing duties	A40
Provisional countervailing duties	A45
VAT	B00
Compensatory interest (VAT)	B10
Export taxes	C00
Export taxes on agricultural products	C10
Duties collected on behalf of other countries	E00

4/10. Calculation of taxes (47/Method of payment)

The following codes may be used by the Member States:

A   Payment in cash

B   Payment by credit card

C   Payment by cheque

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

E   Deferred or postponed payment

G   Postponed payment — VAT system (Article 211 of Directive 2006/112/EC) **[ex Article 23 of Sixth VAT Directive]**

H   Electronic credit transfer

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

K   Excise credit or rebate

M   Security, including cash deposit

P	From agent's cash account
R	Guarantee
S	Individual guarantee account
T	From agent's guarantee account
U	From agent's guarantee — standing authority
V	From agent's guarantee — individual authority
O	Guarantee lodged with Intervention Agency.

4/11. Additions and deductions [ex DV1 boxes 13 to 23]

Additions **(As defined under Article 71 of the Code):**

[AA: Additions

AB: Commissions and brokerage, except buying commissions

AD: Containers and packing

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

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

AG: Materials consumed in the production of the imported goods

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

AI: Royalties and license fees

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

AK: Loading and handling charges, transport and insurance costs to the place of introduction in the European Union

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

AM: Costs of transport before arrival at the place of introduction

AN: Additions based on a decision granted in accordance with Article DA-II3-01

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

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

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

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

BD: Interest charges

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

BF: Buying commissions

4/15. Valuation indicators [ex DV1 boxes 7 to 9]

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

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

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

2nd digit: Restrictions as to the disposal or use of the goods by the buyer *[8(a) of the current DV1]*

3rd digit: Sale or price is subject to some condition or consideration. *[8(b) of the current DV1]*

4th digit: The sale is subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller. *[9(b) of the current DV1]*

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

4/18. Valuation method (43)

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

Code	Relevant Article of the MCC	Method
1	70 **[ex Article 29(1) of the Code]**	Transaction value of the imported goods
2	74(2)a) **[ex Article 30(2)(a) of the Code]**	Transaction value of identical goods

3	74(2)b)) **[ex Article 30(2)(b) of the Code]**	Transaction value of similar goods
4	74(2)c)) **[ex Article 30(2)(c) of the Code]**	Deductive value method
5	74(2)d) **[ex Article 30(2)(d) of the Code]**	Computed value method
6	74(3) **[ex Article 31 of the Code]**	Value based on the data available ('fall-back' method)

4/20. Preference (36)

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

The relevant codes are given below:

1. First digit of the code

1   Tariff arrangement erga omnes

2   Generalised System of Preferences (GSP)

3   Tariff preferences other than those mentioned under code 2

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

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

2. Next two digits

00   None of the following

10   Tariff suspension

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

19   Temporary suspension for products imported with a certificate of airworthiness

20   Tariff quota (*)

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

28   Tariff quota following outward processing (*)

50   Certificate confirming the special nature of the product

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

5/5. Office of destination (and country) (53)

Use (an8) codes structured as follows:

- the first two characters (a2) serve to identify the country by means of the country code specified for Exporter identification n°,
- the next six characters (an6) stand for the office concerned in that country. It is suggested that the following structure be adopted:

The first three characters (a3) would be taken up by the UN/LOCODE [4] location name and the last three by a national alphanumeric subdivision (an3). If this subdivision is not used, the characters '000' should be inserted.

Example: BEBRU000: BE = ISO 3166 for Belgium, BRU = UN/LOCODE location name for the city of Brussels, 000 for the unused subdivision.

5/20. Location of goods (S13)

Use the ISO alpha 2 country codes used in field 1 of data element "2/8. Identification of warehouse (49)".

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

A   Agreed location

B   Authorised location of goods

C   Customs sub-place

D   Other

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

Qualifier	Identifier	Description
T	Postal code	Use the postal code for the location concerned.
U	UN/LOCODE	Use the codes defined in the UN/LOCODE Code List by Country
V	Customs office identifier	Use the codes specified under "5/5. Office of destination and country (53)"

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[4]   Recommendation 16 on UN/LOCODE – CODE FOR PORTS AND OTHER LOCATIONS

W	GPS coordinates	Decimal degrees with negative numbers for South and West. *Examples:* 44.424896°/8.774792° or 50.838068°/ 4.381508°
X	EORI number	Use the identification number as specified in the description for data element "3/2. Consignor/Exporter identification". In case the economic operator has more than one premises, the EORI number shall be completed by an identifier unique for the location concerned.
Y	Authorisation number	Enter the authorisation number of the location concerned, i.e. of the warehouse where the goods can be examined. In case the authorisation concerns more than one premises, the authorisation number shall be completed by an identifier unique for the location concerned.
Z	Free text	Enter the address of the location concerned.

6/5. Type of packages (code) (31)

The following codes shall be used.

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

Drum, steel	1A
Drum, aluminium	1B
Drum, plywood	1D
Container, flexible	1F
Drum, fibre	1G
Drum, wooden	1W
Barrel, wooden	2C
Jerrican, steel	3A
Jerrican, plastic	3H
Bag, super bulk	43

Bag, polybag	44
Box, steel	4A
Box, aluminium	4B
Box, natural wood	4C
Box, plywood	4D
Box, reconstituted wood	4F
Box, fibreboard	4G
Box, plastic	4H
Bag, woven plastic	5H
Bag, textile	5L
Bag, paper	5M
Composite packaging, plastic receptacle	6H
Composite packaging, glass receptacle	6P
Case, car	7A
Case, wooden	7B
Pallet, wooden	8A
Crate, wooden	8B
Bundle, wooden	8C
Intermediate bulk container, rigid plastic	AA
Receptacle, fibre	AB
Receptacle, paper	AC
Receptacle, wooden	AD
Aerosol	AE
Pallet, modular, collars 80cms * 60cms	AF
Pallet, shrinkwrapped	AG
Pallet, 100cms * 110cms	AH
Clamshell	AI
Cone	AJ

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

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

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

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

Package, display, cardboard	IB
Package, display, plastic	IC
Package, display, metal	ID
Package, show	IE
Package, flow	IF
Package, paper wrapped	IG
Drum, plastic	IH
Package, cardboard, with bottle grip-holes	IK
Tray, rigid, lidded stackable (CEN TS 14482:2002)	IL
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Bag, jumbo	JB
Jerrican, rectangular	JC
Jug	JG
Jar	JR
Jutebag	JT
Jerrican, cylindrical	JY
Keg	KG
Kit	KI
Luggage	LE
Log	LG
Lot	LT
Lug	LU
Liftvan	LV
Logs, in bundle/bunch/truss	LZ
Crate, metal	MA
Bag, multiply	MB
Crate, milk	MC

Container, metal	ME
Receptacle, metal	MR
Sack, multi-wall	MS
Mat	MT
Receptacle, plastic wrapped	MW
Matchbox	MX
Not available	NA
Unpacked or unpackaged	NE
Unpacked or unpackaged, single unit	NF
Unpacked or unpackaged, multiple units	NG
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Pallet, CHEP 40 cm x 60 cm	OA
Pallet, CHEP 80 cm x 120 cm	OB
Pallet, CHEP 100 cm x 120 cm	OC
Pallet, AS 4068-1993	OD
Pallet, ISO T11	OE
Platform, unspecified weight or dimension	OF
Block	OK
Octabin	OT
Container, outer	OU
Pan	P2
Packet	PA
Pallet, box Combined open-ended box and pallet	PB
Parcel	PC
Pallet, modular, collars 80cms * 100cms	PD

Pallet, modular, collars 80cms * 120cms	PE
Pen	PF
Plate	PG
Pitcher	PH
Pipe	PI
Punnet	PJ
Package	PK
Pail	PL
Plank	PN
Pouch	PO
Piece	PP
Receptacle, plastic	PR
Pot	PT
Tray	PU
Pipes, in bundle/bunch/truss	PV
Pallet	PX
Plates, in bundle/bunch/truss	PY
Planks, in bundle/bunch/truss	PZ
Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, aluminium, non-removable head	QC
Drum, aluminium, removable head	QD
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Barrel, wooden, bung type	QH
Barrel, wooden, removable head	QJ
Jerrican, steel, non-removable head	QK
Jerrican, steel, removable head	QL

Jerrican, plastic, non-removable head	QM
Jerrican, plastic, removable head	QN
Box, wooden, natural wood, ordinary	QP
Box, wooden, natural wood, with sift proof walls	QQ
Box, plastic, expanded	QR
Box, plastic, solid	QS
Rod	RD
Ring	RG
Rack, clothing hanger	RJ
Rack	RK
Reel	RL
Roll	RO
Rednet	RT
Rods, in bundle/bunch/truss	RZ
Sack	SA
Slab	SB
Crate, shallow	SC
Spindle	SD
Sea-chest	SE
Sachet	SH
Skid	SI
Case, skeleton	SK
Slipsheet	SL
Sheetmetal	SM
Spool	SO
Sheet, plastic wrapping	SP
Case, steel	SS
Sheet	ST

Suitcase	SU
Envelope, steel	SV
Shrinkwrapped	SW
Set	SX
Sleeve	SY
Sheets, in bundle/bunch/truss	SZ
Tablet	T1
Tub	TB
Tea-chest	TC
Tube, collapsible	TD
Tyre	TE
Tank container, generic	TG
Tierce	TI
Tank, rectangular	TK
Tub, with lid	TL
Tin	TN
Tun	TO
Trunk	TR
Truss	TS
Bag, tote	TT
Tube	TU
Tube, with nozzle	TV
Pallet, triwall	TW
Tank, cylindrical	TY
Tubes, in bundle/bunch/truss	TZ
Uncaged	UC
Unit	UN
Vat	VA

Bulk, gas (at 1031 mbar and 15°C)	VG
Vial	VI
Vanpack	VK
Bulk, liquid	VL
Bulk, solid, large particles ("nodules")	VO
Vacuum-packed	VP
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Vehicle	VN
Bulk, solid, granular particles ("grains")	VR
Bulk, scrap metal	VS
Bulk, solid, fine particles ("powders")	VY
Intermediate bulk container	WA
Wickerbottle	WB
Intermediate bulk container, steel	WC
Intermediate bulk container, aluminium	WD
Intermediate bulk container, metal	WF
Intermediate bulk container, steel, pressurised > 10 kpa	WG
Intermediate bulk container, aluminium, pressurised > 10 kpa	WH
Intermediate bulk container, metal, pressure 10 kpa	WJ
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, woven plastic, without coat/liner	WN
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, with liner	WQ
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, plastic film	WS
Intermediate bulk container, textile with out coat/liner	WT

Intermediate bulk container, natural wood, with inner liner	WU
Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, plywood, with inner liner	WY
Intermediate bulk container, reconstituted wood, with inner liner	WZ
Bag, woven plastic, without inner coat/liner	XA
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, plastics film	XD
Bag, textile, without inner coat/liner	XF
Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in aluminium drum	YC
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in wooden box	YF
Composite packaging, plastic receptacle in plywood drum	YG
Composite packaging, plastic receptacle in plywood box	YH
Composite packaging, plastic receptacle in fibre drum	YJ
Composite packaging, plastic receptacle in fibreboard box	YK
Composite packaging, plastic receptacle in plastic drum	YL
Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in steel crate box	YP

Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in expandable plastic pack	YY
Composite packaging, glass receptacle in solid plastic pack	YZ
Intermediate bulk container, paper, multi-wall	ZA
Bag, large	ZB
Intermediate bulk container, paper, multi-wall, water resistant	ZC
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, composite, rigid plastic, solids	ZL
Intermediate bulk container, composite, flexible plastic, solids	ZM
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite	ZS
Intermediate bulk container, fibreboard	ZT

Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, plywood	ZX
Intermediate bulk container, reconstituted wood	ZY
Mutually defined	ZZ

7/2. Container (Ctr) (19)

The relevant codes (n1) are given below:

0 Goods not transported in containers

1 Goods transported in containers.

7/4. Mode of transport at the border (25)

The codes applicable (n1) are given below:

Code	Description
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion

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

The codes applicable (n2) are given below:

Code	Description
10	IMO ship identification number
40	IATA flight number

| 80 | European Vessel Identification Number (ENI code) |

7/8 Identity of means of transport at departure (18)

The codes applicable (n2) are given below:

Code	Description
11	Name of the sea-going vessel
20	Wagon number
30	Registration number of the road vehicle
40	IATA flight number
41	Registration number of the aircraft
81	Name of the inland waterways vessel

7/11-1 Container size and type

The following codes shall be used:

Code	Description
1	Dime coated tank
2	Epoxy coated tank
6	Pressurized tank
7	Refrigerated tank
9	Stainless steel tank
10	Nonworking reefer container 40 feet
12	Europallet – 80 x 120 cm
13	Scandinavian pallet – 100 x 120 cm
14	Trailer
15	Nonworking reefer container 20 feet
16	Exchangeable pallet
17	Semi-trailer
18	Tank container 20 feet
19	Tank container 30 feet
20	Tank container 40 feet
21	Container IC 20 feet, owned by InterContainer, a European railway subsidiary

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

7/11-2 Container loaded status

The following codes shall be used:

Code	Description	Meaning
1	More than one quarter volume available	Indicates that there is more than a quarter of the volume available.
2	More than half volume available	Indicates that there is more than a half of the volume available.
3	More than three quarters volume available	Indicates that there is more than three quarters of the volume available.
4	Empty	Indicates that the object is empty.
5	Full	Indicates that the object is full.
6	No volume available	Indicates that there is no space available in the object.
7	Full, mixed consignment	Indicates that the equipment is fully loaded, and includes a number LCL (Less Than Container Load) consignments.
8	Full, single consignment	Indicates that the container is fully loaded with a single FCL (Full Container Load) consignment.
9	Part load	Container represents part of a consignment declared on a single Customs declaration (i.e. the Customs declaration covers more than one container).
10	Part load mixed consignments	Container represents part of the consignment declared on a single Customs declaration with the remainder being in other containers. Other goods, related to other declarations, are also in the container.
11	Single invoiced load	Merchandise within a container/package covered by a single invoice.

12	Multi invoiced load	Merchandise within a container/package covered by more than one invoice.
13	Full load, multiple bills	A container representing a consignment of goods for one consignee with multiple bill of lading numbers.

7/11-3 Equipment supplier type

The following codes shall be used:

Code	Description
1	Shipper supplied
2	Carrier supplied
3	Consolidator supplied
4	Deconsolidator supplied
5	Third party supplied
6	Forwarder supplied from a leasing company
7	Forwarder supplied from the railways' pool

8/2. Guarantee (52)

Guarantee codes

The codes applicable (n1) are given below:

Situation	Code	Other entries
For guarantee waiver (Article 95(2) of the Code and [ex 322-05 of MCCIP]	0	– guarantee reference number – office of guarantee
For comprehensive guarantee (Article 89(5) of the Code, [ex Art62 MCC)]	1	– guarantee reference number – office of guarantee
For individual guarantee by a guarantor (Article 59 (1) b MCC)	2	– guarantee reference number – office of guarantee

For individual guarantee in cash or by other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 59 (1) a MCC	3	
For individual guarantee in the form of vouchers *([ex Article 323-1-04 MCCIP)]*	4	– guarantee reference number
For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical threshold for declarations laid down in accordance with Article 3 (4) of Regulation (EC) No. 471/2009 of 6 May 2009 on Union statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (Article 89(9) UCC	5	
For guarantee not required *[ex (Article 321-03 of MCCIP)]*	6	
For guarantee not required for certain public bodies (Article 89(7) UCC)	8	
For guarantee furnished for goods dispatched under TIR procedure	B	

Entering countries under the heading 'not valid for': Use the country codes specified under "2/8. Identification of warehouse (49)".

Title III

LINGUISTIC REFERENCES AND THEIR CODES

TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES

Linguistic references	Codes
— BG Ограничена валидност — CS Omezená platnost — DA Begrænset gyldighed — DE Beschränkte Geltung — EE Piiratud kehtivus — EL Περιορισμένη ισχύς — ES Validez limitada — FR Validité limitée — HR Ograničena valjanost — IT Validità limitata — LV Ierobežots derîgums — LT Galiojimas apribotas — HU Korlátozott érvényû — MT Validità limitata — NL Beperkte geldigheid — PL Ograniczona ważność — PT Validade limitada — RO Validitate limitată — SL Omejena veljavnost — SK Obmedzená platnost' — FI Voimassa rajoitetusti — SV Begränsad giltighet — EN Limited validity	Limited validity — 99200
— BG Освободено — CS Osvobození — DA Fritaget	Waiver — 99201

Linguistic references	Codes
— DE Befreiung	
— EE Loobutud	
— EL Απαλλαγή	
— ES Dispensa	
— FR Dispense	
— HR Oslobođeno	
— IT Dispensa	
— LV Derīgs bez zīmoga	
— LT Leista neplombuoti	
— HU Mentesség	
— MT Tneħħija	
— NL Vrijstelling	
— PL Zwolnienie	
— PT Dispensa	
— RO Dispensă	
— SL Opustitev	
— SK Oslobodenie	
— FI Vapautettu	
— SV Befrielse.	
— EN Waiver	
— BG Алтернативно доказателство	Alternative proof — 99202
— CS Alternativní důkaz	
— DA Alternativt bevis	
— DE Alternativnachweis	
— EE Alternatiivsed tõendid	
— EL Εναλλακτική απόδειξη	
— ES Prueba alternativa	
— FR Preuve alternative	
— HR Alternativni dokaz	
— IT Prova alternativa	
— LV Alternatīvs pierādījums	
— LT Alternatyvusis įrodymas	

Linguistic references	Codes
— HU Alternatív igazolás — MT Prova alternattiva — NL Alternatief bewijs — PL Alternatywny dowód — PT Prova alternativa — RO Probă alternativă — SL Alternativno dokazilo — SK Alternatívny dôkaz — FI Vaihtoehtoinen todiste — SV Alternativt bevis — EN Alternative proof	
— BG Различия: митническо учреждение, където стоките са представени …… (наименование и страна) — CS Nesrovnalosti: úřad, kterému bylo zboží předloženo …… (název a země) — DA Forskelle: det sted, hvor varerne blev frembudt …… (navn og land) — DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte …… (Name und Land) — EE Erinevused: asutus, kuhu kaup esitati …….(nimi ja riik) — EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο …… (Όνομα και χώρα) — ES Diferencias: mercancías presentadas en la oficina …… (nombre y país) — FR Différences: marchandises présentées au bureau …… (nom et pays) — HR Razlike: carinarnica kojoj je roba podnesena … (naziv i zemlja) — IT Differenze: ufficio al quale sono state presentate le merci …… (nome e paese) — LV Atšķirības: muitas iestāde, kurā preces tika uzrādītas …… (nosaukums un valsts) — LT Skirtumai: įstaiga, kuriai pateiktos prekės …… (pavadinimas ir valstybė) — HU Eltérések: hivatal, ahol az áruk bemutatása megtörtént …… (név és ország)	Differences: office where goods were presented …… (name and country) — 99203

Linguistic references	Codes
— MT Differenzi: uffiċċju fejn l-oġġetti kienu ppreżentati …… (isem u pajjiż)	
— NL Verschillen: kantoor waar de goederen zijn aangebracht …… (naam en land)	
— PL Niezgodności: urząd w którym przedstawiono towar …… (nazwa i kraj)	
— PT Diferenças: mercadorias apresentadas na estãncia …… (nome e país)	
— RO Diferenţe: mărfuri prezentate la biroul vamal …… (nume şi ţara)	
— SL Razlike: urad, pri katerem je bilo blago predloženo …… (naziv in država)	
— SK Nezrovnalosti, úrad, ktorému bol tovar dodaný …… (názov a krajina).	
— FI Muutos: toimipaikka, jossa tavarat esitetty …… (nimi ja maa)	
— SV Avvikelse: tullkontor där varorna anmäldes …… (namn och land)	
— EN Differences: office where goods were presented …… (name and country)	
— BG Излизането от …………… подлежи на ограничения или такси съгласно Регламент/Директива/Решение № …,	Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No … — 99204
— CS Výstup ze …………… podléhá omezením nebo dávkám podle nařízení/směrnice/ rozhodnutí č …	
— DA Udpassage fra …………… undergivet restriktioner eller afgifter i henhold til forordning/direktiv/ afgørelse nr. …	
— DE Ausgang aus …………….- gemäß Verordnung/Richtlinie/Beschluss Nr. … Beschränkungen oder Abgaben unterworfen.	
— EE … territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr…	
— EL Η έξοδος από …………… υποβάλλεται σε περιοριορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. …	
— ES Salida de …………… sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/ Decisión no …	

Linguistic references	Codes
— FR Sortie de …………… soumise à des restrictions ou à des impositions par le règlement ou la directive/décision no …	
— HR Izlaz iz … podliježe ograničenjima ili pristojbama na temelju Uredbe/Direktive/Odluke br. …	
— IT Uscita dalla ……………soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/ decisione n. …	
— LV Izvešana no …………… piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. …,	
— LT Išvežimui iš …………… taikomi apribojimai arba mokesčiai, nustatytiReglamentu/ Direktyva/Sprendimu Nr.…,	
— HU A kilépés …………… területéről a … rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik	
— MT Ħruġ mill- …………… suġġett għall-restrizzjonijiet jew ħlasijiet taħt Regola/ Direttiva/Deċiżjoni Nru …	
— NL Bij uitgang uit de ………………zijn de beperkingen of heffingen van Verordening/ Richtlijn/Besluit nr. … van toepassing.	
— PL Wyprowadzenie z …………… podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr …	
— PT Saída da …………… sujeita a restrições ou a imposições pelo(a) Regulamento/ Directiva/Decisão n.o …	
— RO Ieşire din ……………supusă restricţiilor sau impozitelor prin Regulamentul/ Directiva/Decizia nr …	
— SL Iznos iz …………… zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. …	
— SK Výstup z ……………podlieha obmedzeniam alebo platbám podľa nariadenia/ smernice/rozhodnutia č ….	
— FI …………… vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o … mukaisia rajoituksia tai maksuja	
— SV Utförsel från …………… underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr …	

Linguistic references	Codes
— EN Exit from …………… subject to restrictions or charges under Regulation/Directive/ Decision No …	
— BG Одобрен изпращач	Authorised consignor — 99206
— CS Schválený odesílatel	
— DA Godkendt afsender	
— DE Zugelassener Versender	
— EE Volitatud kaubasaatja	
— EL Εγκεκριμένος αποστολέας	
— ES Expedidor autorizado	
— FR Expéditeur agréé	
— HR Ovlašteni pošiljatelj	
— IT Speditore autorizzato	
— LV Atzītais nosūtītājs	
— LT Įgaliotasis gavėjas	
— HU Engedélyezett feladó	
— MT Awtorizzat li jibgħat	
— NL Toegelaten afzender	
— PL Upoważniony nadawca	
— PT Expedidor autorizado	
— RO Expeditor agreat	
— SL Pooblaščeni pošiljatelj	
— SK Schválený odosielateľ	
— FI Valtuutettu lähettäjä	
— SV Godkänd avsändare	
— EN Authorised consignor	
— BG Освободен от подпис	Signature waived — 99207
— CS Podpis se nevyžaduje	
— DA Fritaget for underskrift	
— DE Freistellung von der Unterschriftsleistung	
— EE Allkirjanõudest loobutud	
— EL Δεν απαιτείται υπογραφή	

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

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

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

Linguistic references	Codes
— HR Rasuto	
— IT Alla rinfusa	
— LV Berams	
— LT Nesupakuota	
— HU Ömlesztett	
— MT Bil-kwantitá	
— NL Los gestort	
— PL Luzem	
— PT A granel	
— RO Vrac	
— SL Razsuto	
— SK Voľne	
— FI Irtotavaraa	
— SV Bulk	
— EN Bulk	
— BG Изпращач	Consignor — 99213
— CS Odesílatel	
— DA Afsender	
— DE Versender	
— EE Saatja	
— EL Αποστολέας	
— ES Expedidor	
— FR Expéditeur	
— HR Pošiljatelj	
— IT Speditore	
— LV Nosūtītājs	
— LT Siuntėjas	
— HU Feladó	
— MT Min jikkonsenja	
— NL Afzender	
— PL Nadawca	
— PT Expedidor	

Linguistic references	Codes
— RO Expeditor	
— SL Pošiljatelj	
— SK Odosielateľ	
— FI Lähettäjä	
— SV Avsändare	
— EN Consignor	