
Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES. (See end of Document for details)

ANNEX 9

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Appendix C1

SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES

TITLE I

GENERAL REMARKS

- (1) The Customs administration of each Member State may, if necessary, supplement the explanatory note.
- (2) The provisions of this title shall not preclude printing of paper-based customs declarations and documents certifying the customs status of Union goods not being moved under internal Union transit procedure by means of data-processing systems, on plain paper, on conditions laid down by the Member States.

A. GENERAL DESCRIPTION

- (1) The paper-based customs declaration shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.
- (2) The paper shall be white for all copies. However, on the copies used for Union transit (1, 4 and 5), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

- (3) The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.
- (4) A colour marking of the different copies shall be effected in the following manner on forms conforming to the specimens shown in appendices B1 and B3:
 - copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
 - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;

On forms conforming to the specimens shown in appendices B2 and B4, copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin, and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margins shall comprise a series of squares with a side measurement of 3 mm each one separated by 3 mm.

The copies on which the data contained in the forms shown in appendices B1 and B3 must appear by a self-copying process are shown in Appendix B5. The copies on which the data contained in the forms shown in appendices B2 and B4 must appear by a self-copying process are shown in Appendix B6.

- (5) The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

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- (6) The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.
- (7) The forms and continuation forms are to be used:
- (a) where Union legislation refers to a declaration for placing goods under a customs procedure or for re-exportation;
 - (b) as necessary during the transitional period provided for in an act of accession to the Union, in trade between the Union as constituted prior to that accession and the new Member States, and between the latter, in respect of goods for which customs duties and charges having equivalent effect have not yet been fully eliminated or which remain subject to other measures provided for in the act of accession;
 - (c) where Union rules specifically provide for their use, in particular within the framework of the Union transit procedure for the transit declaration for travellers and for the fallback procedure.
- (8) The forms and continuation forms used for this purpose comprise the copies needed to complete the formalities relating to one or more customs procedures, taken from a set of eight copies:
- copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed,
 - copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
 - copy 3 is returned to the exporter after being stamped by the customs authority,
 - copy 4 is kept by the office of destination upon completion of the Union transit operation or as the document providing evidence of the customs status of Union goods,
 - copy 5 is the return copy for the Union transit procedure,
 - copy 6 is kept by the authorities of the Member State in which import formalities are completed,
 - copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
 - copy 8 is returned to the consignee.
- Various combinations are therefore possible, such as:
- export, outward processing or re-export: copies 1, 2 and 3,
 - Union transit: copies 1, 4 and 5,
 - customs procedures at import: copies 6, 7 and 8.
- (9) In addition, there are circumstances in which the customs status of Union goods in question has to be proved at destination. In such cases copy 4 should be used as a T2L document.
- (10) Operators may, if they wish, use privately printed subsets combining the appropriate copies, provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, such information can be entered directly by the exporter or the holder of the procedure on copy 1 and will then appear, by means of chemical treatment

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32	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]	A[3]
33(1)	A	A	A		A	A [16]	A[17]	A	A	B
33(2)								A	A	B
33(3)	A	A						A	A	B
33(4)	A	A						A	A	B
33(5)	B	B	B	B	B			B	B	B
34a	C[1]	A	C	C	C			A	A	A
34b	B		B		B					
35	B	A	B	A	B	A	A	B	B	A
36								A	A [17]	
37(1)	A	A	A	A	A			A	A	A
37(2)	A	A	A	A	A			A	A	A
38	A	A	A	A	A	A[17]	A[17]	A[18]	A	A
39								B[19]	B	
40	A	A	A	A	A	A	A	A	A	A
41	A	A	A	A	A			A	A	A
42								A	A	
43								B	B	
44	A	A	A	A	A	A [4]	A	A	A	A
45								B	B	
46	A[25]	B[25]	A[25]	B [25]	A[25]			A[25]	A[25]	B[25]
47 (Type)	BC [20]		BC [20]		BC [20]			A [18] [21] [22]	A [18] [21] [22]	
47 (Tax base)	B	B	B		B			A [18] [21] [22]	A [18] [21] [22]	B
47 (Rate)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	
47 (Amount)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	
47 (Total)	BC[20]		BC[20]		BC[20]			BC[18] [20] [22]	BC[20]	
47 (MP)	B		B		B			B [18] [22]	B	

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48	B		B		B			B	B	
49	B[23]	A	B[23]	A	B[23]			B[23]	B[23]	A
50	C		C		C	A				
51						A [4]				
52						A				
53						A				
54	A	A	A	A	A		A	A	A	A
55						A				
56						A				

Legend

Column headings		Codes used for box 37, 1st subdivision
A:	Export/Dispatch	10, 11, 23
B:	Customs warehousing procedure 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	76, 77
C:	Re-export after a special procedure other than the customs warehousing procedure	31
D:	Re-export after customs warehousing	31
E:	Outward processing	21, 22
F:	Transit	
G:	Customs status of Union goods	
H:	Release for free circulation	01, 07, 40, 42, 43, 45, 48, 49, 61, 63, 68
I:	Placing of goods under inward processing or temporary admission	51, 53, 54
J:	Placing under a customs warehouse	71, 78

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Symbols in the cells

- A : Mandatory: Particulars required by every Member State
 B : Optional for the Member States: Particulars which Member States may decide to waive
 C : Optional for operators: Particulars which operators may decide to supply but which cannot be demanded by the Member States

Notes

[1]	This box is mandatory for agricultural products with export refunds.
[2]	This particular may only be required for non-computerised procedures.
[3]	When the declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure '1' having been entered in box 5.
[4]	This box is mandatory for the NCTS in the manner provided for in Appendix C2.
[5]	This particular may only be required for computerised procedures.
[6]	This box is optional for the Member States where the consignee is not established in the Union nor in a common transit country.
[7]	Not for use in the case of postal consignments or carriage by fixed transport installations.
[8]	Not for use in the case of postal consignments or carriage by fixed transport installations or rail.
[9]	This particular may be required for non-computerised procedures. In the case of computerised procedures, Member States need not collect this particular if they can deduce it from information elsewhere in the declaration and so transmit it to the Commission in compliance with the provisions on the collection of external trade statistics.
[10]	Member States may only require completion of the third subdivision where the customs administration is calculating customs value on behalf of the economic operator.
[11]	Member States may only require this information in cases in which the rules on the monthly fixing of exchange rates laid down in [ex Title V, Chapter 6] do not apply.

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[12]	This box must not be completed when export formalities are carried out at the point of exit from the Union.
[13]	This box must not be completed where the import formalities are carried out at the point of entry into the Union.
[14]	This box may be used in the NCTS in the manner provided for in Appendix C2.
[16]	This subdivision must be completed where: <ul style="list-style-type: none"> — the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or — where Union legislation so provides.
[17]	For completion only where Union legislation so provides.
[18]	This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.
[19]	Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.
[20]	This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.
[21]	This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration.
[22]	Where the declaration is accompanied by the document referred to in Article 6 of this Delegated Regulation, Member States may waive completion of this box.
[23]	This box is to be completed where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.

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[24]	Where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the holder of the procedure to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.
[25]	The Member State of acceptance of the declaration may waive the obligation to provide this information where it is in position to assess it correctly and has implemented calculation routines to provide a result compatible with statistical requirement.

C. INSTRUCTIONS FOR USE OF THE FORM

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the particulars to be given on the copies used for the purposes of the Union transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to general remark 2, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure

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applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

- the accuracy of the information given in the declaration,
- the authenticity of the documents attached,
- the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the holder of the procedure or, where applicable, his authorised representative commits him in respect of all particulars relating to the Union transit operation pursuant to the provisions on Union transit laid down in the Code and in this Regulation and as listed in section B above.

As regards Union transit formalities and formalities at destination, it is in the interests of each person intervening in the operation to check the contents of his declaration before signing it and lodging it with the customs office. In particular, any discrepancy found by the person concerned between the goods which he is to declare and any particulars already entered on the forms being used must immediately be reported by that person to the customs authority. In such cases the declaration must then be made out on fresh forms.

Unless Title III provides otherwise, a box that is not to be used should be left completely blank.

TITLE II

PARTICULARS TO BE ENTERED IN THE VARIOUS BOXES

- A. FORMALITIES RELATING TO EXPORT/DISPATCH, RE-EXPORTATION, CUSTOMS WAREHOUSING OR MANUFACTURING UNDER CUSTOMS SUPERVISION AND UNDER CUSTOMS CONTROL OF GOODS SUBJECT TO EXPORT REFUNDS, OUTWARD PROCESSING, UNION TRANSIT AND/OR PROVING THE CUSTOMS STATUS OF UNION GOODS.

Box 1: Declaration

In the first subdivision, enter the relevant Union code from Appendix D1.

In the second subdivision, enter the type of declaration using the relevant Union code from Appendix D1.

In the third subdivision, enter the relevant Union code from Appendix D1.

Box 2: Consignor/Exporter

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the consignor/exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

For the purposes of this Appendix, the definition of ‘exporter’ is that given in Union customs legislation. In this context, ‘consignor’ refers to an operator that acts as an exporter in the cases referred to in Article 134 of Delegated Regulation (EU) 2015/2446.

Enter the full name and address of the person concerned.

In the case of groupage consignments, the Member States may provide that the word various be entered in this box, and the list of consignors/exporters to be attached to the declaration.

Box 3: Forms

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Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one ex form and two EX/c forms, enter 1/3 on the ex form, 2/3 on the first EX/c form and 3/3 on the second EX/c form.

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

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR)⁽¹⁾.

Box 8: Consignee

Enter the full name and address of the person(s) to whom the goods are to be delivered.

Where an identification number is required, enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. If an EORI number has not been assigned to the consignee, enter the number required by the legislation of the Member State concerned.

Where an identification number is required and the declaration includes the particulars for an exit summary declaration as set out in Appendix A and facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, that identification number may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. The structure of that third country unique identification number corresponds to the structure as specified in the 'Exit summary declarations' part of the data element explanatory note entitled 'Consignor', in Appendix A.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

Box 14: Declarant/Representative

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the declarant/representative does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter 'exporter' or 'consignor'.

To designate the declarant or the status of the representative, use the relevant Union code from Appendix D1.

Box 15: Country of dispatch/export

Enter in box 15a the relevant Union code from Appendix D1 for the Member State in which the goods are located at the time of their release into the procedure.

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this other Member State, on condition that

- (i) the goods were brought from there only for the purpose of export, and
- (ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure and
- (iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

Box 17: Country of destination

Using the relevant Union code from Appendix D1, enter in box 17a the last country of destination of the goods to be exported as known at the time of export.

Box 18: Identity and nationality of means of transport at departure

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in the form of the relevant Union code from Appendix D1. If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

However, in respect of transit operations where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the holder of the procedure to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.

Box 19: Container (Ctr)

Using the relevant Union code from Appendix D1, enter the presumed situation when crossing the external Union frontier, based on the information available at the time of completion of the export formalities.

Box 20: Delivery terms

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Using the relevant Union codes and headings from Appendix D1, give particulars of the terms of the commercial contract.

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

Using the relevant Union code from Appendix D1, enter the nationality of the active means of transport crossing the Union's external frontier as known at the time of completion of formalities.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 22: Currency and total amount invoiced

Using the relevant code from Appendix D1, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant codes from Appendix D1, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Union code from Appendix D1, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

Box 26: Inland mode of transport

Using the relevant Union code from Appendix D1, enter the mode of transport upon departure.

Box 27: Place of loading

Using a code where required, enter the place, as known at the time of completion of formalities, at which the goods are to be loaded onto the active means of transport on which they are to cross the Union frontier.

Box 29: Office of exit

Using the relevant Union code from Appendix D1, enter the customs office by which it is intended that the goods should leave the customs territory of the Union.

Box 30: Location of goods

Enter the precise location where the goods may be examined.

Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration together with the particulars needed to identify them. The description of the goods means the normal trade description. Where box 33 Commodity Code is to be completed, the description must be precise enough to allow the goods to be classified. This box must also contain the particulars required by any specific legislation. Using the relevant Union code from Appendix D1, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

Enter the code number corresponding to the item in question, as described in Appendix D1.

Box 34: Country-of-origin code

Operators completing box 34a should use the relevant Union code from Appendix D1 to enter the country of origin, as defined in Title II of the Code.

Enter the region of dispatch or production of the goods in question in Box 34b.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a transit declaration covers several types of goods, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank. Member States may extend this rule to all procedures referred to under columns A to E and G of the table in Title I, B.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- from 0,001 to 0,499: rounding down to the nearest kg,
- from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as 0,xyz (e.g. 0,654 for a package of 654 grams).

Box 37: Procedure

Using the relevant Union code from Appendix D1, enter the procedure for which the goods are declared.

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 40: Summary declaration/Previous document

Using the relevant Union codes from Appendix D1, enter the reference particulars of documents preceding export to a third country/dispatch to a Member State.

Where the declaration concerns goods re-exported following discharge of the customs warehousing procedure in a type B customs warehouse, enter the reference particulars of the declaration entering goods for that procedure.

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In the case of a declaration entering goods for the Union transit procedure, give the reference for the previous customs destination or corresponding customs documents. Where, in the case of non-computerised transit procedures, more than one reference has to be entered, the Member States may provide that the word 'various' be entered in this box and a list of the references concerned accompany the transit declaration.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

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

Using the relevant codes from Appendix D1, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration.

The subdivision 'A.I. code' (Additional information code) must not be used.

Where a re-export declaration discharging the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed, in accordance with the Union provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Union codes from Appendix D1, the following should be shown on each line:

- the type of tax (e.g. excise duties),
- the tax base,
- the rate of tax applicable,
- the amount of tax payable,
- the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed.

Box 48: Deferred payment

Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

Box 49: Identification of warehouse

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Using the relevant Union code from Appendix D1, enter the reference particulars of the warehouse.

Box 50: Principal

Enter the full name (person or company) and address of the holder of the procedure, together with the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the EORI number is provided, Member States may waive the obligation to provide the full name (person or company) and address. Where appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the holder of the procedure.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. Where the holder of the procedure is a legal person, the signatory should add his capacity after his signature and full name.

For export operations, the declarant or his representative may enter the name and address of a person established in the district of the office of exit to whom copy 3 of the declaration endorsed by the said office may be given.

Box 51: Intended offices of transit (and country)

Enter the code for the intended office of entry into each common transit country to be crossed and the office of entry by which the goods re-enter the customs territory of the Union after having crossed the territory of a common transit country, or, where the shipment is to cross a territory other than that of the Union or of a common transit country, the office of exit by which the transport leaves the Union and the office of entry by which it re-enters the Union.

Using the relevant Union code from Appendix D1, enter the customs offices concerned.

Box 52: Guarantee

Using the relevant Union codes from Appendix D1, enter the type of guarantee or guarantee waiver used for the operation as well as, as appropriate, the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee voucher and the office of guarantee.

Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for one or more of the following countries, add after 'not valid for' the codes from Appendix D1 for the country or countries concerned:

- non-EU contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods,
- Andorra,
- San Marino.

Where an individual guarantee in the form of a cash deposit or by means of vouchers is used it shall be valid for all the contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

Box 53: Office of destination (and country)

Using the relevant Union code from Appendix D1, enter the office where the goods are to be presented in order to complete the Union transit operation.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which

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is to remain at the office of export/dispatch, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

B. FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain particulars may have to be entered on the copies of the Single Administrative Document accompanying the goods. These particulars concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The particulars may be added legibly by hand; in this case, the form should be completed in ink in block capitals.

These particulars, which only appear on copies 4 and 5, concern the following boxes:

— Transhipment: Use box 55.

Box 55: Transhipments

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

— Other incidents: Use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with existing obligations under the Union transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

C. FORMALITIES FOR RELEASE FOR FREE CIRCULATION, END-USE, INWARD PROCESSING, TEMPORARY ADMISSION AND CUSTOMS WAREHOUSING

Box 1: Declaration

In the first subdivision, enter the relevant Union code from Appendix D1.

In the second subdivision, enter the type of declaration using the relevant Union code from Appendix D1.

Box 2: Consignor/Exporter

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

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

Where an identification number is required, enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. If an EORI number has not been assigned to the consignor/exporter, enter the number requested by the legislation of the Member State concerned.

In the case of groupage consignments, the Member States may provide that the word ‘various’ be entered in this box, and the list of consignors/exporters attached to the declaration.

Box 3: Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter ‘1/3’ on the IM form, ‘2/3’ on the first IM/c form and ‘3/3’ on the second IM/c form.

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR)⁽²⁾.

Box 8: Consignee

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the consignee does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

In the case of placing of goods under the customs warehousing procedure in a private warehouse, enter the full name and address of the depositor where he is not the declarant.

In the case of groupage consignments, the Member States may provide that the word ‘various’ be entered in this box, and the list of consignees attached to the declaration.

Box 12: Value details

Enter in this box information on value, e.g. a reference to the authorisation whereby the customs authorities waive the requirement to produce a DV1 form in support of each declaration or details of adjustments.

Box 14: Declarant/Representative

Enter the EORI number referred to in Article 1(18) of Delegated Regulation (EU) 2015/2446. Where the declarant/representative does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the word consignee.

To designate the declarant or the status of the representative, use the relevant Union code from Appendix D1.

Box 15: Country of dispatch/export

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter in box 15a the relevant

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Union code from Appendix D1 for the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure.

If such a stoppage or commercial transaction has taken place, indicate the last intermediate country.

For the purpose of this data requirement, a stoppage to enable consolidation of the goods en-route shall be considered as being related to the transport of the goods.

Box 17: Country of destination

Enter in box 17a the Union code from Appendix D1 as follows:

- (a) For the formalities for release for free circulation including end-use, or for home-use, enter the Union code for the Member State where the goods are located at the time of release into the customs procedure.

However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, enter the code for this latter Member State.

- (b) For the formalities for the inward processing procedure, enter the Union code for the Member State where the first processing activity is carried out.
- (c) For the formalities for temporary admission, enter the Union code for the Member State where the goods are to be first used.
- (d) For the formalities for customs warehousing, enter the Union code for the Member State where the goods are located at the time of release into the customs procedure.

Enter in box 17b the region of destination of the goods.

Box 18: Identity and nationality of means of transport on arrival

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 19: Container (Ctr)

Using the relevant Union code from Appendix D1, enter the situation when crossing the external Union frontier.

Box 20: Delivery terms

Using the relevant Union codes and headings from Appendix D1, give particulars of the terms of the commercial contract.

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

Using the relevant Union code from Appendix D1, enter the nationality of the active means of transport crossing the Unions external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Box 22: Currency and total amount invoiced

Using the relevant code from Appendix D1, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant codes from Appendix D1, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Union code from Appendix D1, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union.

Box 26: Inland mode of transport

Using the relevant Union code from Appendix D1, enter the mode of transport upon arrival.

Box 29: Office of entry

Using the relevant Union code from Appendix D1, enter the customs office by which the goods entered the customs territory of the Union.

Box 30: Location of goods

Enter the precise location where the goods may be examined.

Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, together with the particulars necessary to identify them. The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification. This box must also contain the particulars required by any specific rules (e.g. VAT, excise duties). Using the relevant Union code from Appendix D1, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

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Enter the code number corresponding to the item in question, as described in Appendix D1. The Member States may provide for entry of a specific nomenclature concerning excise duties in the fifth subdivision.

Box 34: Country-of-origin code

Enter in box 34a the relevant Union code from Appendix D1 for the country of origin, as defined in Title II of the Code.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a declaration covers several types of goods, Member States may decide that, for the procedures referred to under columns H to J of the table in (*ex Title I, B*), the total gross mass only be entered in the first box 35, the remaining boxes 35 being left blank.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- from 0,001 to 0,499: rounding down to the nearest kg,
- from 0,5 to 0,999: rounding up to the nearest kg,
- a gross mass of less than 1 kg should be entered as 0,xyz (e.g. 0,654 for a package of 654 grams).

Box 36: Preference

This box contains information on the tariff treatment of the goods. Where its use is provided for in the matrix of Title I, section B, it must be used even when no tariff preferential treatment is requested. However, this box must not be used in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where those provisions do not apply. Enter the relevant Union code from Appendix D1.

The Commission will publish at regular intervals in the C series of the *Official Journal of the European Union* the list of the combinations of codes usable together with examples and explanatory notes.

Box 37: Procedure

Using the relevant Union code from Appendix D1, enter the procedure for which the goods are declared.

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 39: Quota

Enter the order number of the tariff quota for which the declarant is applying.

Box 40: Summary declaration/Previous document

Using the relevant Union codes from Appendix D1, enter the reference particulars of any summary declaration used in the Member State of import or of any previous document.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 42: Item price

Enter the price of the item in question.

Box 43: Valuation method

Using the relevant Union code from Appendix D1, enter the valuation method used.

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

Using the relevant codes from Appendix D1, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration.

The subdivision 'A.I. code' must not be used.

Where a declaration entering goods for the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

When goods are the subject of a VAT-exempt supply to another Member State, the information required by Article 143(2) of Directive 2006/112/EC shall be entered in box 44, including when required by a Member State, the evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State.

Box 45: Adjustment

This box contains information of any adjustments when no DV1 form is produced in support of the declaration. Any amounts to be entered in this box are to be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed, in accordance with the Union provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Union codes from Appendix D1, the following should be shown on each line:

- the type of tax (e.g. import duty, VAT),
- the tax base,
- the rate of tax applicable,
- the amount of tax payable,
- the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 48: Deferred payment

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Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

Box 49: Identification of warehouse

Using the relevant Union code from Appendix D1, enter the reference particulars of the warehouse.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of the completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of import, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

TITLE III

REMARKS CONCERNING THE CONTINUATION FORMS

- (a) Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.
- (b) The instructions in Titles I and II also apply to the continuation forms.

However:

- the symbols ‘IM/c’, ‘EX/c’ or ‘EU/c’ (or ‘CO/c’ where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:
 - the form is used for Union transit only, in which case, depending on the Union transit procedure applicable to the goods concerned, ‘T1bis’, ‘T2bis’, ‘T2Fbis’ or ‘T2SMbis’ will be entered in the third subdivision of box 1,
 - the form is used solely to furnish proof of the customs status of Union goods, in which case, depending on the status of the goods concerned, ‘T2Lbis’, ‘T2LFbis’ or ‘T2LSMbis’ will be entered in the third subdivision of the box,
 - box 2/8 is for optional use by the Member States and should show only the name and identification number, if any, of the person concerned,
 - the ‘summary’ part of box 47 concerns the final summary of all the items covered by the IM and IM/c, ex and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.
- (c) If continuation forms are used,
- any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,
 - when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of this document may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of this document, reference will be made,

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as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

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

Changes to legislation:

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