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

ANNEX 9

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Appendix C1

SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES

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

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

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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.

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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

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

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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

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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.

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

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.

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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 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.

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

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