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

ANNEX 9

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

Appendix D1

CODES TO BE USED IN THE FORMS⁽¹⁾*TITLE II***CODES****Box 1: Declaration***First subdivision*

The codes applicable (a2) are given below:

- EX. For trade with countries and territories situated outside of the customs territory of the Union other than the contracting parties to the Convention of formalities in simplification in trade in goods.
- For placing goods under a customs procedure referred to in columns A and E of the table in Appendix C1, Title I, B)
- To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Appendix C1, 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 contracting parties to the Convention of formalities in simplification in trade in goods.
- For placing goods under a customs procedure referred to in columns H to J of the table in Appendix C1, 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 contracting parties to the Convention of formalities in simplification in trade in goods.
- For placing goods under a customs procedure referred to in columns A, E and H to J of the table in Appendix C1, Title I, B)
- To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Appendix C1, Title I, B)
- CO. In respect of 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 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.
- In respect of 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.

Second subdivision

The codes applicable (a1) are given below:

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

A	for a normal declaration (normal procedure under Article 162 of the Code)
B or C	for a simplified declaration (simplified procedure under Article 166 of the Code)
D	For lodging a normal declaration (such as referred to under code A) before the declarant is in a position to present the goods.
E or F	For lodging a simplified declaration (such as referred to under code B or C) before the declarant is in a position to present the goods.
X or Y	for a supplementary declaration under a simplified procedure covered by B or C and E or F.
Z	for a supplementary declaration under a simplified procedure under Articles 166 and 182 of the Code.

Codes D and F can only be used in the framework of the procedure provided for in Article 171 of the Code where a declaration is lodged before the declarant is in a position to present the goods.

Third subdivision

The codes applicable (an..5) are given below:

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, unless article 286(2) of Implementing Regulation (EU) 2015/2447 applies
T2F.	Goods required to move under the internal Union transit procedure, in accordance with Article 188 of Delegated Regulation (EU) 2015/2446
T2SM.	Goods placed under the internal Union transit procedure, in application of Article 2 of Decision 4/92/EC of the EEC-San Marino Cooperation Committee of 22 December 1992.
T.	Mixed consignments covered by Article 286 of Implementing Regulation (EU) 2015/2447, in which case the space following the 'T' must be scored through
T2L.	Form establishing the customs status of Union goods
T2LF.	Form establishing the customs status of Union goods consigned to, or from, a part of the customs territory of the Union where the provisions of Directive 2006/112/EC do not apply
T2LSM.	Form establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92/EC of the EEC-San Marino Cooperation Committee of 22 December 1992.

Box 2: Consignor/Exporter

Where an identification number is required, the EORI number shall be used. It is structured as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	PL
2	Unique identifier in a Member State	Alphanumeric 15	an..15	1234567890ABCDE

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

Example: ‘PL1234567890ABCDE’ for a Polish exporter (country code: PL) whose unique national EORI number is ‘1234567890ABCDE’.

Country code: the Union's alphabetical codes for countries and territories are based on the current ISO alpha 2 codes (a2) insofar as they are compatible with the country codes laid down in accordance with Article 5(2) of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Union statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95⁽²⁾.

Box 8: Consignee

Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Where an identification number is required and the declaration includes the particulars for an exit summary declaration as set out in Appendix A, a third country unique identification number which has been made available to the Union by the third country concerned may be used.

Box 14: Declarant/Representative

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

1. Declarant
2. Representative (direct representation within the meaning of the first subparagraph of Article 18(1) of the Code
3. Representative (indirect representation within the meaning of the first subparagraph 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])

(b) Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Box 15a: Country of dispatch/export code

Use the country codes entered in box 2.

Box 17a: Country-of-destination code

Use the country codes entered in box 2.

Box 17b: Region-of-destination code

Use the codes to be adopted by the Member States.

Box 18: Nationality of means of transport at departure

Use the country codes entered in box 2.

Box 19: Container (Ctr)

The relevant codes (n1) are given below:

- | | |
|---|-------------------------------------|
| 0 | Goods not transported in containers |
| 1 | Goods transported in containers. |

Box 20: Delivery terms

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

First subdivision	Meaning	Second subdivision
-------------------	---------	--------------------

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

Incoterms code	Incoterms — ICC/ECE	Place to be specified
<i>Code applicable usually for road and rail transport</i>		
DAF (Incoterms 2000)	Delivered at frontier	Named place
<i>Codes applicable for all modes of transport</i>		
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
<i>Codes applicable usually for sea and inland waterway transport</i>		
FAS (Incoterms 2010)	Free alongside 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

The Member States may require the following coded particulars (n1) in the third subdivision:

- 1 Place situated in the territory of the Member State concerned
- 2 Place situated in the territory of another Member State
- 3 Other (place situated outside the Union).

Box 21: Nationality of active means of transport crossing the border

Use the country codes entered in box 2.

Box 22: Invoice currency

The invoice currency is to be entered by means of the ISO alpha-3 currency code (Codes ISO 4217 for the representation of currencies and funds).

Box 24: Nature of the transaction

The Member States which require this item of information must use the single digit codes listed in column A of the table provided for in Article 10(2) of Commission Regulation (EU) No

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

113/2010⁽³⁾, this digit being entered in the left-hand side of the box. They may also provide for a second digit from the list in column B of that table to be entered in the right-hand side of the box.

Box 25: Mode of transport at the border

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

Box 26: Inland mode of transport

The codes listed for box 25 are applicable.

Box 29: Office of exit/entry

Use (an8) codes structured as follows:

- the first two characters (a2) serve to identify the country by means of the country code entered in box 2,
- 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 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 for the city of Brussels, 000 for the unused subdivision.

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

Kind of packages

Use the following codes.

(UN/ECE Recommendation No 21/Rev. 8.1 of 12 July 2010).

PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT

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

Bag	BG
Bag, flexible container	FX
Bag, gunny	GY
Bag, jumbo	JB
Bag large	ZB
Bag, multiply	MB
Bag, paper	5M
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Bag, plastic	EC
Bag, plastic film	XD
Bag, polybag	44
Bag, super bulk	43
Bag, textile	5L
Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, textile, without inner coat/liner	XF
Bag, tote	TT
Bag, woven plastic	5H
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, woven plastic, without inner coat/liner	XA
Bale, compressed	BL
Bale, non-compressed	BN
Ball	AL
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR
Barrel	BA
Barrel, wooden	2C
Barrel, wooden, bung type	QH
Bars, in bundle/bunch/truss	BZ
Basin	BM
Basket	BK

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

Basket, with handle, cardboard	HC
Basket, with handle, plastic	HA
Basket, with handle, wooden	HB
Belt	B4
Bin	BI
Block	OK
Boards, in bundle/bunch/truss	BY
Bobbin	BB
Bolt	BT
Bottle, gas	GB
Bottle, non-protected, bulbous	BS
Bottle, non-protected, cylindrical	BO
Bottle, protected, bulbous	BV
Bottle, protected, cylindrical	BQ
Bottlecrate/bottlerack	BC
Box	BX
Box, aluminium	4B
Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	DH
Box, fibreboard	4G
Box, for liquids	BW
Box, natural wood	4C
Box, plastic	4H
Box, plastic, expanded	QR
Box, plastic, solid	QS
Box, plywood	4D
Box, reconstituted wood	4F
Box, steel	4A
Box, wooden, natural wood, ordinary	QP
Bucket	BJ
Bulk, gas (at 1 031 mbar and 15 °C)	VG
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Bulk, liquid	VL
Bulk, solid, fine particles ('powders')	VY

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

Bulk, solid, granular particles ('grains')	VR
Bulk, solid, large particles ('nodules')	VO
Bunch	BH
Bundle	BE
Bundle, wooden	8C
Butt	BU
Cage	CG
Cage, Commonwealth Handling Equipment Pool (CHEP)	DG
Cage, roll	CW
Can, cylindrical	CX
Can, rectangular	CA
Canister	CI
Canvas	CZ
Carboy, non-protected	CO
Carboy, protected	CP
Card	CM
Cart, flatbed	FW
Carton	CT
Cartridge	CQ
Case	CS
Case, car	7A
Case, isothermic	EI
Case, skeleton	SK
Case, steel	SS
Case, with pallet base	ED
Case, with pallet base, cardboard	EF
Case, with pallet base, metal	EH
Case, with pallet base, plastic	EG
Case, with pallet base, wooden	EE
Case, wooden	7B
Cask	CK
Chest	CH
Churn	CC

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

Clamshell	AI
Coffer	CF
Coffin	CJ
Coil	CL
Composite packaging, glass receptacle	6P
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in expandable plastic pack	YY
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in solid plastic pack	YZ
Composite packaging, glass receptacle in steel crate box	YP
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, plastic receptacle	6H
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in aluminium drum	YC
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 plywood box	YH

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

Composite packaging, plastic receptacle in plywood drum	YG
Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in wooden box	YF
Cone	AJ
Container, flexible	IF
Container, gallon	GL
Container, metal	ME
Container, not otherwise specified as transport equipment	CN
Container, outer	OU
Cover	CV
Crate	CR
Crate, beer	CB
Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Crate, framed	FD
Crate, fruit	FC
Crate, metal	MA
Crate, milk	MC
Crate, multiple layer, cardboard	DC
Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, shallow	SC
Crate, wooden	8B
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ

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

Demijohn, protected	DP
Dispenser	DN
Drum	DR
Drum, aluminium	1B
Drum, aluminium, non-removable head	GC
Drum, aluminium, removable head	QD
Drum, fibre	IG
Drum, iron	DI
Drum, plastic	IH
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Drum, plywood	1D
Drum, steel	1A
Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, wooden	1W
Envelope	EN
Envelope, steel	SV
Filmpack	FP
Firkin	FI
Flask	FL
Flexibag	FB
Flexitank	FE
Foodtainer	FT
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Intermediate bulk container	WA
Intermediate bulk container aluminium	WD

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

Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, aluminium, pressurised > 10 kpa	WH
Intermediate bulk container, composite	ZS
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, flexible plastics, solids	ZM
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, rigid plastic, solids	PLN
Intermediate bulk container, fibreboard	
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal	WF
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, metal, pressure 10 kpa	WJ
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, natural wood, with inner liner	WU
Intermediate bulk container, paper multi-wall	ZA
Intermediate bulk container, paper multi-wall, water resistant	ZC
Intermediate bulk container, plastic film	WS
Intermediate bulk container, plywood	ZX
Intermediate bulk container, plywood, with inner liner	WY
Intermediate bulk container, reconstituted wood	ZY
Intermediate bulk container, reconstituted wood, with inner liner	WZ

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

Intermediate bulk container, rigid plastic	AA
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, steel	WC
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, steel pressurised > 10 kpa	WG
Intermediate bulk container, textile without coat/liner	WT
Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, woven plastic, coated, with liner	WQ
Intermediate bulk container, woven plastic, coated, without coat/liner	WN
Jar	JR
Jerrican, cylindrical	JY
Jerrican, plastic	3H
Jerrican, plastic, non-removable head	QM
Jerrican, plastic, removable head	QN
Jerrican, rectangular	JC
Jerrican, steel	3A

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

Jerrican, steel, non-removable head	QK
Jerrican, steel, removable head	QL
Jug	JG
Jutebag	JT
Keg	KG
Kit	KI
Liftvan	LV
Log	LG
Logs, in bundle/bunch/truss	LZ
Lot	LT
Lug	LU
Luggage	LE
Mat	MT
Matchbox	MX
Mutually defined	ZZ
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Not available	NA
Octabin	OT
Package	PK
Package, cardboard, with bottle grip-holes	IK
Package, display, metal	IB
Package, display, plastic	ID
Package, display, wooden	IC
Package, flow	IA
Package, paper wrapped	IF
Package, show	IE
Packet	PA
Pail	PL
Pallet	PX
Pallet, 100 cm × 110 cm	AH
Pallet, AS 4068-1993	OD

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

Pallet, box Combined open-ended box and pallet	PB
Pallet, CHEP 100 cm × 120 cm	OC
Pallet, CHEP 40 cm × 60 cm	OA
Pallet, CHEP 80 cm × 120 cm	OB
Pallet, ISO T11	OE
Pallet, modular, collars 80 cm × 100 cm	PD
Pallet, modular, collars 80 cm × 120 cm	PE
Pallet, modular, collars 80 cm × 60 cm	AF
Pallet, shrinkwrapped	AG
Pallet, triwall	TW
Pallet, wooden	8A
Pan	P2
Parcel	PC
Pen	PF
Piece	PP
Pipe	PI
Pipes, in bundle/bunch/truss	PV
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Platform, unspecified weight or dimension	OF
Pot	PT
Pouch	PO
Punnet	PJ
Rack	RK
Rack, clothing hanger	RJ
Receptacle, fibre	AB
Receptacle, glass	GR
Receptacle, metal	MR
Receptacle, paper	AC
Receptacle, plastic	PR
Receptacle, plastic wrapped	MW
Receptacle, wooden	AD

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

Rednet	RT
Reel	RL
Ring	RG
Rod	RD
Rods, in bundle/bunch/truss	RZ
Roll	RO
Sachet	SH
Sack	SA
Sack, multiwall	MS
Sea-chest	SE
Sheet	ST
Sheet, plastic, wrapping	SP
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Skid	SI
Slab	SB
Sleeve	SY
Slipsheet	SL
Spindle	SD
Spool	SO
Suitcase	SU
Tablet	T1
Tank container, generic	TG
Tank, cylindrical	TY
Tank, rectangular	TK
Tea-chest	TC
Tierce	ST
Tin	T1
Tray	PU
Tray, containing horizontally stacked flat items	GU
Tray, one layer no cover, cardboard	DV
Tray, one layer no cover, plastic	DS

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

Tray, one layer no cover, polystyrene	DU
Tray, one layer no cover, wooden	DT
Tray, rigid, lidded stackable (CEN TS 14482:2002)	IL
Tray, two layers no cover, cardboard	DY
Tray, two layers no cover, plastic tray	DW
Tray, two layers no cover, wooden	DX
Trunk	TR
Truss	TS
Tub	TB
Tub, with lid	TL
Tube	TU
Tube, collapsible	TD
Tube, with nozzle	TV
Tubes, in bundle/bunch/truss	TZ
Tun	TE
Tyre	TU
Uncaged	UC
Unit	UN
Unpacked or unpackaged	NE
Unpacked or unpackaged, multiple units	NG
Unpacked or unpackaged, single unit	NF
Vacuum-packed	VP
Vanpack	VK
Vat	VA
Unpacked or unpackaged	NE
Vehicle	VN
Wickerbottle	WB

Box 33: Commodity Code

First subdivision (8 digits)

To be completed using the headings of the Combined Nomenclature.

Where the form is used for Union transit procedure purposes, 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. However, where Union legislation so requires, the Combined Nomenclature heading shall be used.

Second subdivision (two characters)

To be completed in accordance with the Taric code (two characters for the application of specific Union measures in respect of formalities to be completed at destination).

Third subdivision (four characters)

To be completed in accordance with the Taric code (first additional code).

Fourth subdivision (four characters)

To be completed in accordance with the Taric code (second additional code).

Fifth subdivision (four characters)

Codes to be adopted by the Member States concerned.

Box 34a: Country-of-origin code

Use the country codes entered in box 2.

Box 34b: Region-of-origin/-production code

Codes to be adopted by the Member States.

Box 36: Preference

This box is for 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

2. Next two digits
 - 00 None of the following
 - 10 Tariff suspension
 - 15 Tariff suspension with specified end-use
 - 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⁽⁴⁾
 - 23 Tariff quota with specified end-use⁽⁴⁾
 - 25 Tariff quota with certificate confirming the special nature of the product⁽⁴⁾
 - 28 Tariff quota following outward processing⁽⁴⁾
 - 40 Special end-use resulting from the Common Customs Tariff
 - 50 Certificate confirming the special nature of the product

Box 37: Procedure

A. *First subdivision*

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.

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

‘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 a warehousing procedure 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 a special procedure (inward processing, outward processing).

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

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the ‘re-importation’ 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 the customs outward processing procedure and placed under a customs warehousing procedure on re-importation = 6121 (not 6171). (First operation: temporary export for outward processing = 2100; second operation: storage in 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 the inward processing in another Member State.

List of procedures for coding purposes

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

- | | |
|-----|--|
| 00. | This code is used to indicate that there is no previous procedure (a) |
| 01. | Free circulation of goods simultaneously redispached 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.

Free circulation of goods simultaneously redispached in the context of trade between the Union and the countries with which it has formed a customs union.

<i>Example:</i> Goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands. |
| 02. | Free circulation of goods with a view to applying the inward processing procedure (drawback system). (a)

<i>Explanation:</i> Inward processing (drawback system) in accordance with Article 256 of the Code. |
| 07. | Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.

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

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

- Examples:* Imported machines are released for free circulation but VAT has not been paid. While the goods are placed in a tax warehouse or approved area, payment of the VAT is suspended.
- Imported cigarettes are released for free circulation but VAT and excise duties have not been paid. While the goods are stored in a tax warehouse or approved area, payment of the VAT and 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 do not apply (OJ L 347, 11.12.2006, p. 1).
11. Export of compensating products obtained from equivalent goods under the inward processing procedure before entering import goods for the procedure.
- Explanation:* Prior export (EX-IM) in accordance with Article 223(2) (c) of the Code.
- Example:* Export of cigarettes manufactured from Union tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.
21. Temporary export under the outward processing procedure.
- Example:* Explanation: Outward processing procedure under Article 259 to 262 of the Code. See also code 22.
22. Temporary export other than that referred to under code 21.
- Example:* The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).
23. Temporary export for return in the unaltered state.
- Example:* Temporary export for exhibitions of articles such as samples, professional equipment, etc.
31. Re-export.
- Explanation:* Re-export of non-Union goods following a suspensive arrangement.
- Example:* Goods are placed under a customs warehousing procedure and subsequently declared for re-export.
40. Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.
- Example:* Goods coming from a third country with payment of the customs duties and VAT.
41. Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system). (a)
- Example:* Inward processing procedure with payment of customs duties and national taxes on import.
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.

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

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by an 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 the conditions listed 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.

Example 1: Import of goods with exemption from VAT through a tax representative.

Example 2: Excise goods 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 of the kind applied in their time to ES and PT.

45. Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.

Explanation: VAT or excise exemption by placing the goods under a fiscal warehouse procedure.

Examples: Cigarettes imported from a third country are released for free circulation and VAT has been paid. While the goods are in the tax warehouse or approved area, the payment of excise duties is suspended.

Cigarettes imported from a third country are released for free circulation and excise duties are paid. While the goods are in the tax warehouse or approved area the payment of VAT is suspended.

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

Explanation: Standard exchange system (IM-EX), prior importation in accordance with Article 262(1) of the Code.

49. 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 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 these provisions do not apply.

Entry for home use of goods in the context of trade between the Union and the countries with which it has formed a customs union.

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

Explanation: Import with entry for home use of goods from parts of the Union to which the Directive 2006/112/EC does not apply. The use of the customs declaration is laid down in Article 134 of Delegated Regulation (EU) 2015/2446.

Examples: Goods arriving from Martinique and entered for home use in Belgium.

51. Goods coming from Andorra and entered for home use in Germany. Inward processing procedure.

Explanation: Inward processing in accordance with Article 256 of the Code.

53. Import under temporary admission procedure.

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: Goods from a third country 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 which are not the subject of a VAT-exempt supply.

63. Reimportation 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 the reimportation is followed by an 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 the conditions listed 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.

Example 1: Reimportation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

Example 2: 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 entry for free circulation and placing of goods under a warehousing procedure other than a customs warehousing procedure.

Example: Processed alcoholic beverages are re-imported and placed in an excise warehouse.

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

71. Placing of goods under the customs warehousing procedure.
Explanation: Placing of goods under the customs warehousing procedure. This in no way precludes the simultaneous placement of goods in, say, an excise or VAT warehouse.
76. Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation.
Example: Boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export⁽⁵⁾).
77. Manufacturing of goods under supervision by the customs authorities and under customs control (within the meaning of Article 5(27) of the Code prior to exportation and payment of export refunds.
Example: 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⁽⁶⁾).
78. Entry of goods for a free zone (a)
91. Placing of goods under processing under customs control. (a)
92. Processing under customs control in another Member State (without release 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: Goods from a third country were processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092).

B. *Second subdivision*

1. Where this box is used to specify a Union procedure, a code composed of an alphabetic character followed by two alpha-numeric characters must be used, the first character of which 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 (IP)

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

Procedure	Code
Import	
Goods entered for an IP procedure after prior export of processed products obtained from milk and milk products	A01
Goods placed under an IP procedure and intended for military use abroad	A02
Goods placed under an IP procedure and intended for re-export to the continental shelf	A03
Goods placed under an IP procedure (VAT only)	A04
Goods placed under an IP procedure (VAT only) and intended for re-export to the continental shelf	A05
Goods which are placed under an IP procedure without suspension of excise duties.	A08
Export	
Processed products obtained from milk and milk products	A51
Processed products placed under an IP procedure (VAT only)	A52
Processed products placed under an IP procedure and intended for military use abroad	A53

OUTWARD PROCESSING (OP)

Article 259 of the Code

Procedure	Code
Import	
Processed products returning to the Member State in which duties were paid	B01
Processed products returning after repair under guarantee	B02
Processed products returning after replacement under guarantee	B03
Processed products returning after outward processing and VAT suspension in case of end-use.	B04

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

Prior import of processed products under outward processing.	B07
Export	
Goods imported for IP exported for repair under OP	B51
Goods imported for IP exported for replacement under guarantee	B52
OP under agreements with third countries, possibly combined with VAT OP	B53
VAT OP only	B54

RELIEF

(Regulation (EC) No 1186/2009)

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the Union	3	C01
Trousseaux and household effects imported on the occasion of a marriage	12(1)	C02
Presents customarily given on the occasion of a marriage	12(2)	C03
Personal property acquired by inheritance	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 Union	28	C09
Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal	34	C10

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

persons engaged in a non-profit making activity		
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 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	61	C20
Articles in Annex III intended for the blind	66	C21

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

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)(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)(b) and 67(2)	C23
Articles in Annex IV intended for the 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)(a) and 68(2)	C24
Articles in Annex IV intended for the other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1)(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 goods of negligible value imported for trade promotion purposes	86	C30
Printed matter and advertising material imported for trade promotion purposes	87-89	C31

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

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
Relief from export duties		
Domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country	115	C51
Fodder and feeding stuffs accompanying animals during their exportation	121	C52

TEMPORARY ADMISSION

Procedure	Article of Delegated Regulation (EU) 2015/2446	Code
Pallets	208 and 209	D01
Containers	210 and 211	D02
Means of transport	212	D03

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

Personal effects and goods for sports purposes imported by travellers	219	D04
Welfare material for seafarers	220	D05
Disaster relief material	221	D06
Medical, surgical and laboratory equipment	222	D07
Animals	223	D08
Goods intended for activities in keeping with the particularities of the frontier zone	224	D09
Sound, image or data carrying media	225	D10
Publicity material	225	D11
Professional equipment	226	D12
Pedagogic material and scientific equipment	227	D13
Packings, full	228	D14
Packings, empty	228	D15
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	229	D16
Special tools and instruments	230	D17
Goods to be subjected to tests	231(a)	D18
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	231(b)	D19
Goods used to carry out tests	231(c)	D20
Samples	232	D21
Replacement means of production	233	D22
Goods to be exhibited or used at a public event	234(1)	D23
Goods for approval (six months)	234(2)	D24
Works of art, collectors' items and antiques	234(3)(a)	D25

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

Goods imported with a view to their sale by auction	234(3)(b)	D26
Spare parts, accessories and equipment	235	D27
Goods imported in particular situations having no economic effect	236(b)	D28
Goods imported occasionally and for a period not exceeding three months	236(a)	D29
Temporary admission with partial relief from duties	206	D51

Agricultural products

Procedure	Code
Import	
Use of the unit price for the determination of the customs value for certain perishable goods (Article 74(2)(c) of the Code and Article 142(6) of Implementing Regulation (EU) 2015/2447	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 certificate (Annex I goods).	E51
Agricultural products for which a refund is requested, not requiring an export certificate (Annex I goods)	E52
Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate (Annex I goods).	E53
Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).	E61
Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)	E62
Agricultural products for which a refund is requested, exported in small quantities, without a refund certificate (non-Annex I goods)	E63

^a OJ L 186, 17.7.2009, p. 1.

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

Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks.	E71
Other	
Procedure	Code
Import	
Relief from import duties for returned goods (Article 203 of the Code)	F01
Relief from import duties for returned goods (Special circumstances provided for in article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)	F02
Relief from import duties for returned goods (Special circumstances provided for in article 158(3) of Delegated Regulation (EU) 2015/2446: repair or restoration)	F03
Processed products which return to the Union after having been previously exported or re-exported Article 205(1) of the Code	F04
A movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 17(1)(b) of directive 2008/118/EC.	F06
Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a third country by vessels registered or recorded in a Member State and flying the flag of the state	F21
Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a third country 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 an outward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F31
Goods which, after having been under an inward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F32

^a OJ L 186, 17.7.2009, p. 1.

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

Goods which, after having been in a free zone, are placed under a warehousing procedure without suspension of excise duties	F33
Goods which, after having been subject to end-use, are placed under a warehousing procedure without suspension of excise duties	F34
Release for free circulation of goods for events or for sale placed under temporary admission, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation	F41
Release for free circulation of processed products where the calculation of the amount of import duties shall be made in accordance with Article 86(3) of the Code.	F44
Export	
Exports for military use	F51
Victualling	F61
Victualling of goods eligible of refunds	F62
Entry in victualling warehouse (Articles 37 to 40 of Commission Regulation (EC) No 612/2009 ^a)	F63
Exit from victualling warehouse of goods intended for victualling	F64
a	OJ L 186, 17.7.2009, p. 1.

- Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

Box 40: Summary declaration/Previous document

This box is for alphanumeric (an..26) codes.

Each code has three components, which are separated by dashes (-). The first component (a1) consists of three different letters and is used to distinguish between the three categories mentioned below. The second component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The third component (an..20) represents the particulars needed to recognise the document, either its identification number or another recognisable reference.

- The first component (a1):*
 the summary declaration, represented by 'X',
 the initial declaration, represented by 'Y'
 the previous document, represented by 'Z',

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

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

Choose the abbreviation for the document from the ‘list of abbreviations for documents’.

This list includes the code ‘CLE’, which stands for ‘date and reference of the entry of the goods in the records’. (Article 182 of the Code). The date is coded as follows: yyyymmdd.

3. *The third component (an..20):*

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

Examples:

- The previous document is a T1 transit document to which the office of destination has assigned the number ‘238544’. The code will therefore be ‘Z-821-238544’. (‘Z’ for previous document, ‘821’ for the transit procedure and ‘238544’ for the document’s registration number (or the MRN for the NCTS operations)).
- A cargo manifest bearing the number ‘2222’ is used as a summary declaration. The code will be ‘X-785-2222’. (‘X’ for the summary declaration, ‘785’ for the cargo manifest and ‘2222’ for the manifest’s identification number).
- Goods were entered in the records on 14 February 2002. The code will therefore be ‘Y-CLE-20020214-5’ (‘Y’ to show there was an initial declaration, ‘CLE’ for ‘entry in the records’, ‘20020214’ for the date of entry, ‘2002’ being the year, ‘02’ the month, ‘14’ the day and ‘5’ for the reference of the entry in the records).

List of abbreviations for documents

Container list	235
Loading list (delivery note)	270
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
CIM consignment note (rail)	720
SMGS consignment note (rail)	722
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 transit Declaration — Mixed consignments (T)	820

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

External Union transit Declaration (T1)	821
Internal Union transit Declaration (T2)	822
TIR carnet	952
ATA carnet	955
Reference/date of entry of the goods in the records	CLE
Information sheet INF3	IF3
Information sheet INF8	IF8
Cargo manifest — simplified procedure	MNS
Internal Union transit Declaration — article 188 of Delegated Regulation (EU) 2015/2446	T2F
T2M	T2M
Entry summary declaration	355
Summary declaration for temporary storage	337
Other	ZZZ

If the above document is drawn up using the SAD, the abbreviation will comprise the codes specified for the first subdivision of box 1. (IM, EX, CO and EU)

Box 43: Valuation method

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

Code	Relevant provisions of the Code	Method
1	Article 70 of the Code	Transaction value of the imported goods
2	Article 74(2)(a) of the Code	Transaction value of identical goods
3	Article 74(2)(b) of the Code	Transaction value of similar goods
4	Article 74(2)(c) of the Code	Deductive value method
5	Article 74(2)(d) of the Code	Computed value method
6	Article 74(3) of the Code	Value based on the data available ('fall-back' method)

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

1. *Additional information*

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

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

Example:

The declarant enters code 00300 in box 2 to indicate that there is identity between the declarant and the consignor.

Union law provides for certain additional information to be entered in boxes other than box 44. However, such additional information should be coded according to the same rules as the information to be specifically entered in box 44. Furthermore, where Union law fails to specify the box in which information is to be entered, that information is to be entered in box 44.

All types of additional information are listed at the end of this title.

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. *Documents produced, certificates and authorisations*

- (a) Documents, certificates and Union or international authorisations or other references produced in support of the declaration must be entered in the form of a code composed of 4 alpha-numeric characters, and, where applicable, followed either by an identification number or another recognisable reference. The list of documents, certificates, authorisations and other references and their respective codes can be found in the TARIC database.
- (b) National documents, certificates and authorisations produced in support of the declaration must be entered in the form of a code composed of an numeric character followed by 3 alpha-numeric characters (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.

Box 47: Calculation of taxes

First column: Type of tax

- (a) The codes applicable are given below:

Customs duties on industrial products	A00
Additional duties	A20
Definitive antidumping duties	A30
Provisional antidumping duties	A35
Definitive countervailing duties	A40
Provisional countervailing duties	A45
VAT	B00
Compensatory interest (VAT)	B10
Interest on arrears (VAT)	B20
Export taxes	C00
Export taxes on agricultural products	C10
Interest on arrears	D00
Compensatory interest (I.e. Inward processing)	D10

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

Duties collected on behalf of other countries	E00
---	-----

(b) Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

Last column: 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
F	Deferred payment — customs system
G	Postponed payment — VAT system (Article 23 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.

Box 49: Identification of warehouse

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	for a non-customs warehouse
Z	for a free zone or free warehouse
- the identification number allocated by the Member State when issuing the authorisation (an..14)
- the country code for the authorising Member State, as defined in box 2 (a2)

Box 50: Principal

Where an identification number is required, the EORI number, structured as specified in the description for box 2, shall be used.

Box 51: Intended offices of transit (and country)

Use the codes entered in box 29.

Box 52: Guarantee

Guarantee codes

The codes applicable (n1) are given below:

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

Situation	Code	Other entries
For guarantee waiver Article 95(2) of the Code	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	— reference for the guarantee undertaking — office of guarantee
For individual guarantee in cash	3	
For individual guarantee in the form of vouchers	4	— individual guarantee voucher number
For guarantee waiver where secured amount does not exceed the statistical value threshold for declarations in accordance with Article 89(9) of the Code	5	
For guarantee not required (Article 89(8) of the Code)	6	
For guarantee not required for certain public bodies	8	

Entering countries under the heading ‘not valid for’:

Use the country codes entered in box 2.

Box 53: Office of destination (and country)

Use the codes entered in box 29.

Additional information — code XXXXX

GENERAL CATEGORY — CODE 0XXXX

Legal basis	Subject	Additional information	Box	Code
Article 163 of Delegated Regulation (EU) 2015/2446	Application for authorisation on the declaration for a special procedure	‘Simplified authorisation’	44	00100
Appendix C1	Several exporters, consignees	‘Other’	2, 8 and 40	00200

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

	or previous documents			
Appendix C1	Identity between declarant and consignor	‘Consignor’	14	00300
Appendix C1	Identity between declarant and exporter	‘Exporter’	14	00400
Appendix C1	Identity between declarant and consignee	‘Consignee’	14	00500

ON IMPORT: CODE IXXXX

Legal basis	Subject	Additional information	Box	Code
Article 2 paragraph 1 of Regulation (EC) No 1147/2002	Temporarily suspension of the autonomous duties	‘Import with airworthiness certificate’	44	10100
Article 241(1) first subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing	IP goods	44	10200
Article 241(1) second subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing (specific commercial policy measures)	IP goods, Commercial policy	44	10300
Article 238 of Delegated Regulation (EU) 2015/2446	Temporary admission	‘TA goods’	44	10500
Article 86(3) of the Code	Determination of the amount of the import duty incurred for the processed products resulting from inward processing in accordance with Article 86(3) of the Code.	‘Special rule for the calculation of import duty for processed products’	44	10800

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

ON EXPORT: CODE 3XXXX

Legal basis	Subject	Additional information	Box	Code
Article 254(4)(b) of the Code	Export of agricultural goods subject to end-use	254(4)(b) of the Code Regulation (EEC) No 2454/93 End-use: Goods destined for exportation — agricultural refunds not applicable	44	30300

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

- (1) The use, in this Appendix, of the words export, re-export, importation and re-importation equally cover dispatch, re-dispatch, introduction and re-introduction.
- (2) [OJ L 152, 16.6.2009, p. 23.](#)
- (3) [OJ L 37, 10.2.2010, p. 1.](#)
- (4) Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.
- (5) [OJ L 329, 25.11.2006, p. 7.](#)
- (6) [OJ L 325, 24.11.2006, p. 12.](#)

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Division TITLE II.