

PL National codes for additional information (Box 44)

Codes to be entered in Box 44 at importation

I. Codes relating to the transaction to be entered in respect of each goods item

A00PL – when the buyer and the seller are not related

B00PL – the buyer and the seller are related but the relationship did not influence the price

C00PL – the buyer and the seller are related and the relationship influenced the price

D00PL – the code shall be entered when:

a) there are restrictions as to the disposal or use of the goods by the buyer, other than restrictions which:

- are imposed or required by law or by the public authorities in the Union,
- limit the geographical area in which the goods may be resold, or
- do not substantially affect the customs value of the goods,

b) the sale or price is subject to some condition or consideration for which a value cannot be determined with respect to goods being valued,

c) a part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller and an appropriate adjustment cannot be made.

J00PL – when code H or J has been written down in Box 12 and the authorisation referred to in Article 73 UCC has been issued to the person established in Poland

K00PL – when code H or J has been written down in Box 12 and the authorisation referred to in Article 73 UCC has been issued to the person established outside Poland

II. Codes (an4) identifying the elements the value of which should be deducted from or added to the value indicated in Box 42 in order to determine the customs value:

Note! The separate codes were effective for the elements the value of which is determined by the price actually paid (see points a and b) and for the elements which are expressed as a percentage in the authorisation referred to in Article 73 UCC (see points c and d).

Each code shall be followed by the amount expressed in PLN rounded to 10 gr (0.1 PLN). If the amount ends in less than 5 gr it shall be disregarded, and if the amount ends in 5 gr or more it shall be rounded to the next 10 gr above.

The amounts shall be entered after “=” and preceded by either “+” or “-“. If the adjustment is expressed as a percentage, it shall be calculated first.

The elements expressed in percentages in accordance with the authorisation issued pursuant to the Article 73 of the UCC (flat rate) shall be computed using a percentage rate in relation to the base amount expressed in PLN and specified in the authorisation.

Note! In the case of elements added to or subtracted from the value from Box 42 (value of goods) in messages sent to the AIS/IMPORT system, the amount should not be preceded by a "+" or "-" sign because the system, depending on the correction code, automatically means whether the amount is to be subtracted or added.

- a) Elements which are to be deducted from the value indicated in Box 42 if they are included in the value (codes from 001W to 020W):

001W – Cash discount

002W – Quantity discount

003W – Commercial discount

004W – Cost of transport of the goods after their entry into the customs territory of the Union

005W – Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment

006W – Interests under a financing agreement (subject to Article 72 (c) of the UCC)

007W – Charges for the right to reproduce the imported goods in the Union

008W – Buying commission

009W – Import duties or other charges payable in the Union by reason of the importation or sale of the goods

010W – Payments made for the right to distribute or resell the imported goods borne by the buyer if such payments are not the condition of the sale of the goods for export to the Union

020W – other

- b) Elements which are to be added to the value indicated in Box 42 if they are not included in the value (codes from 021W to 040W):

021W – Indirect costs

022W – Commissions, except buying commission

023W – Brokerage costs

024W – The cost of containers and packing

025W – Materials, components, parts and similar items incorporated in the imported goods or attached to the imported goods (subject to Article 71(1)(b) of the UCC)

026W – Tools, dies, moulds and similar items used in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

027W - Materials consumed in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

028W – Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods (subject to Article 71(1)(b) of the UCC)

029W – Fees, royalties and license fees (subject to Article 71(1)(c) of the UCC and Article 136 of the Delegated Regulation (EU) 2015/2447)

030W – The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller

031W – The cost of transport of the imported goods to the place of their entry into the customs territory of the Union

032W – The cost of insurance of the imported goods to the place of their entry into the customs territory of the Union

033W – Loading and handling charges connected with the transport of the imported goods to the place of their entry into the customs territory of the Union

034W – Other charges connected with the transport e.g. the cost of hiring the container, stoppage costs and storage costs to the place of entry of the imported goods into the customs territory of the Union

040W – other

- c) Elements fixed by using flat rates and calculated by the declarant in the way and according to the rules defined in the authorisation referred to in Article 73 of the UCC, which was issued in the name of the declarant. The calculated elements are deducted from the value indicated in Box 42 if they are included therein (codes from 041W to 047W):

041W – The cost of transport of the imported goods after their entry into the customs territory of the Union

042W – Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment

043W – Interests under financing agreement (subject to Article 72(c) of the UCC)

044W – Charges for the right to reproduce the imported goods in the Union

045W – Buying commission

046W – Import duties or other charges payable in the Union by reason of the importation or sale of the goods

047W – Payments made for the right to distribute or resell the imported goods borne by the buyer, if such payments are not the condition of the sale of the goods for export to the Union

Note! The elements mentioned under point c (which are expressed as a percentage in the authorisation issued by virtue of Article 73 of the Code) shall be re-counted and provided as the amount in PLN currency in Box 44.

Example: For the element 041W 10% flat rate has been fixed in the authorisation.

Box 44 shall not include "041W 10%" but the calculated value of this element, e.g.:

"041W = - 25,30" (*messages to the AIS / IMPORT system do not include the "-" sign*).

- d) The calculated elements are added to the value indicated in Box 42 unless they are included therein (codes from 050W to 059W):

050W – Commissions, except buying commission

051W – Brokerage costs

052W – The costs of the containers and packing

053W – Materials, components, parts and similar items incorporated in the imported goods or attached to the imported goods (subject to Article 71(1)(b) of the UCC)

054W – Tools, dies, moulds and similar items used in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

055W – Materials consumed in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

056W – Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods (subject to Article 71(1)(b) of the UCC)

057W – Fees, royalties and license fees (subject to Article 71(1)(c) of the Code and Articles 136 of the Delegated Regulation (EU) 2015/2447)

058W – The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller

059W – The cost of transport and insurance of the imported goods as well as loading and handling charges associated with the transport of the imported goods to the place of their entry into the customs territory of the Union

Note! The elements mentioned under point d (which are expressed as a percentage in the authorisation issued by virtue of Article 73 of the UCC) shall be re-counted and provided as the amount in PLN currency in Box 44, preceded by “+” (*messages to the AIS / IMPORT system do not include the “+” sign*).

Example: For the element 059W 10% flat rate has been fixed in the authorization. Box 44 shall not include “059W 10%, but the calculated value of this element e.g.: “059W = (+) 25,30”.

- e) The codes regarding the costs which are to be included in the basis for VAT and excise tax.

Unless these elements are included in the customs value, state:

074A – included in the tax base with excise duty in the case of passenger car import – unless they have been included in the customs value – commission, transport and insurance costs, and have already been incurred to the first destination within the territory of the country. The first place of destination means the place mentioned in the transport document or other document on the basis of which the car is imported.

071V – additional costs included in the VAT tax base, such as commission, packaging, transport and insurance costs – unless they have been included in the customs value – incurred to the first destination within the territory of the country, as well as resulting from transport to another destination located in the territory of the European Union, if this place is known at the time of import. The first place of destination means the place mentioned in the consignment note or any other transport document on the basis of which the goods are imported. In the absence of such information, the first place of transshipment within the territory of the country shall be considered the first place of destination.

Note! The VAT taxable base also includes the costs of packaging, loading, reloading or unloading, and in the case of port/terminal costs, THC fees that are directly related to the import of goods that have already been incurred to the first destination in the country, as well as resulting from transport to another destination in the territory of the

European Union, if this place is known at the time of importation. Moreover, for the purposes of VAT, in the absence of information on the first place of destination on the consignment note or any other transport document, the first place of transshipment within the territory of the country is considered to be the first place of destination.

072X – the amount of the value of the tax excise stamps paid by the importer in order to receive them, given in full Polish zlotys.

073V – the amount of the fuel levy and the emission levy in import, included in the taxable amount for VAT.

f) Other

080B – "value of the exported goods" under outward processing procedure. This code shall be used only in procedures 6121B01, 6121B02, 6121B03 and 61211B1.

1PL17 – declaration by the declarant that the condition of direct import/transport/no manipulation/constancy is met

The condition for the application of the customs preferences for the origin of the goods is their direct import from the country of origin to the EU (the exception is import from the country with which cumulation of origin is applicable, which is also considered as direct import). The same condition applies to imports of goods from Turkey under the customs union. This condition is also referred to in regulations as direct transport condition, non-manipulation condition, immutability, etc.

This means that the products declared for release for free circulation in the Union must be the same as the products exported from their country of origin or from a country with which cumulation of origin is applied. They may not be changed, transformed in any way, or subjected to operations other than those aimed at keeping them in good condition during transport or storage (including in third countries). In the case of applying for the 2 ** or 3 ** or 4 ** preferences, the fulfillment of the direct import condition is declared by providing the national code 1PL17 in Box 44.

In case of doubts as to the fulfillment of this condition, the customs authority may require the importer to prove the direct import of the goods. If the condition of direct import is not met, the products cannot benefit from preferential tariff treatment.

III. Additional information codes – national codes

OPL05 – OPL10 – Codes of additional information used when the customs declaration simultaneously constitutes an application for the authorisation to apply one of the special procedures referred to in Article 211(1) of the UCC (the so called shortened application).

OPL11 – e-attachments

OPL12 – xxxxxxxx, where xxxxxxxx, preceded by the country code, is the code of the organizational unit of the customs authority competent to carry out customs control of the goods which are the subject of the presentation under the procedure of entry in the declarant's register, simplified declaration or complete/standard customs declaration in import procedures

or simplified declaration or complete/standard customs declaration in export procedures under national centralized clearance

Example: in simplified procedure OPL12-PL301040

OPL14 – exclusion of validation of the relationship between a customs representative and the principal, i.e. the exporter or the consignor (in AES/ECS2) and the recipient or entity specified after code 4PL03 (in AIS/IMPORT)

In the AES/ECS2 and AIS/IMPORT systems, a functionality has been implemented that enables verification of the relationship/links between the customs representative and the principal, i.e. the exporter or consignor (in AES/ECS2) and the recipient or entity specified after the code 4PL03 (in AIS/IMPORT).

The result of negative validation (no links between entities made as part of the e-Customer service) will be the rejection of the customs declaration.

The validation in AES/ECS2 and AIS/IMPORT excludes cases where the customs declaration:

- 1) is submitted by a customs agent representing either a natural person or another person not subject to the obligation to obtain the EORI number (e.g. placing the goods under the temporary admission procedure),
- 2) concerns consignments transported by a courier operator and declared by such operator or another customs representative,
- 3) is submitted on the basis of a one-time authorization.

The above exclusions are justified by the specificity of the trade, which is sporadic and – in the case of courier services – additionally by a large number of parcels and their recipients, often occurring once.

Exclusion from validation should be declared by entering the additional information code "OPL14" in Box 44 of the declaration. However, if in specific cases included in the catalog of exclusions described above, the relationship/links of the principal with the customs representative is reflected in the SZPROT system (the link is made under the e-Customer service), then there is no need to use the code "OPL14".

The code "OPL14" is not given in collective customs declarations, because the declaration of the code "1PL" (in export) or the code "2PL" (in import) in the second part of Box 37 means that the above-mentioned links are excluded from the validation.

Responsibility for the correct use of the code "OPL14" in customs declarations is borne by the person submitting the customs declaration, in accordance with Article 15 (2) of the Union Customs Code.

OPL15 – exclusion of validation of entities' relationships in the AIS/IMPORT and AES/ECS2 systems due to pending consideration of the application for adding representation, data update or new registration of such relationships in the SZPROT system.

After this code, enter the words: "UPOPUESC" and provide the number of the case related to the application or document in the UPO.

Example: OPL15 - UPOPUESC 390000-ICRW.4004.111111.2018.S

1PL01 – UB in UC (means: outward in inward processing) - Code 1PL01 (with an annotation) is entered in Box 44 in the special case of completing the customs declaration referred to in point 17 of Part VI of the Instruction (case of inward processing referred to in Art. 205 UCC, the so-called "inward – outward – inward")

1PL02 – GMO product Code 1PL02 (with an annotation) should be provided in Box 44 of the customs declaration in the case of importing agri-food products containing genetically modified organisms

1PL03 – if the economic operator specified in Box 8 Consignee or after code 4PL03 is registered for EORI purposes in another Member State, then code 1PL03 is followed by – subject to the following conditions – either PLNIP or identification number for VAT purposes preceded by the code of another Member State EU:

1) if the declaration includes the code of additional information 4PL05, then the code 1PL03 can be followed by the identification number for VAT purposes, preceded by the code of another EU member state, e.g. PT123456789, because PLNIP was given in Box 8 Consignee or after code 4PL03,

2) if in box 8 Consignee or code 4PL03, the identification number for VAT purposes was provided, preceded by the code of another EU member state, then PLNIP should be provided after code 1PL03 for the purposes of tax settlements in Poland.

1PL08 – code used in the subsequent import customs declaration, as a request for cancellation of a previously submitted customs declaration prior to the presentation of the goods (code "D" in the second part of Box 1), which has not yet been accepted by the customs authority. The code "1PL08" should be used together with the system identifier of the declaration for which cancellation is requested by the entity.

1PL10 – release for free circulation of a passenger car after inward processing with the use of intra-Community delivery to complete the inward processing procedure started in another Member State; this code is followed by the value of the car on the day it was placed under the release for free circulation procedure; the code is provided only when the passenger car has been placed under the inward processing procedure.

1PL12 – new customs declaration containing data from invalidated declaration for procedures other than discharge of special procedures and other than supplementary declaration for entry in the declarant's records.

Example: Goods declared for release for free circulation – procedure 4000 and a company has obtained an authorization with retroactive effect for inward processing – procedure 51 and wants to invalidate the original (previous) customs declaration for procedure 4000 and declares the goods to procedure 5100.

In this case, at the same time, in Box 40 in the first item of the list of previous documents, the number of the invalidated declaration should be provided – MRN for a standard declaration or a simplified declaration after the code Z-ZZZ.

Example: A declaration with the registration number 17441010I1234567

Should be entered: Z-ZZZ-17441010I1234567

For the purposes of using the code F44 and code 1PL12 in previous documents, it is necessary to provide – if there is a simplified declaration and a supplementary declaration for the simplified declaration has been issued: the SDE code for the simplified declaration and the ZZZ code for the supplementary declaration.

The additional information codes 1PL12, 1PL13, 1PL14 cannot appear simultaneously on one goods item.

1PL13 – a new customs declaration for release for free circulation after a special procedure (inward processing, temporary admission with partial relief from customs duties, processing under customs control) containing data from an invalidated declaration for entry into the procedure for declarations discharging special procedures (new declaration with procedure codes e.g. 4051 with F44, 4054 with F44, 4091, 4092, 4251, 4254, 4291, 4292, 4551, 4554, 4591, 4592, 4053 with 2K2).

Code used only in customs declarations for the discharge of the special inward processing procedure, and processing under customs control, temporary admission with partial relief from customs duties: in Box 44 – for all types of declarations, i.e. standard, simplified and supplementary for entry in the declarant's records, the code is given 1PL13 (always in combination with code F44 for inward processing and processing under customs control discharged in accordance with UCC rules and with code 2K2 for temporary admission with partial release).

Example: There was a declaration for release for free circulation (4000) and a company has obtained a retroactive authorization for inward processing (51) and wants to invalidate the original customs declaration for procedure 4000 and declares to procedure 5100 (the mode with code 1PL12 applies) but in the next step, he declares the goods to procedure 4051.

The person submitting a standard or simplified declaration for procedure 4051 gives in the attribute "Date for Calculation 1" the date of assigning the MRN from the previous customs declaration (4000) – assuming that the code will be F44 and code 1PL13 and in the attribute "Date for Calculation 2" he gives the date of submission of the declaration to the procedure ending the inward processing procedure (4051).

The person submitting the supplementary declaration for simplified declarations or entry in the declarant's records for procedure 4051 gives in the attribute "Date For Calculation 1" the date of assigning the MRN from the original customs declaration or entry in the declarant's records (4000), assuming that the code will be F44 and code 1PL13 and in the attribute " Date To Calculation 2 "gives the date of sending the MRN of the simplified declaration or the date of

entry in the declarant's register for the procedure ending the inward processing procedure (4051).

The additional information codes 1PL12, 1PL13, 1PL14 cannot appear simultaneously on one goods item.

1PL14 – a new customs declaration containing data from an invalidated declaration only in relation to invalidation of a customs declaration submitted in the form of an entry in the declarant's records with a supplementary declaration; after this code, enter the date of the invalid entry in the declarant's records and fill in the Attribute "DataDoKalkulacji1" by specifying the date of the invalidated entry in the declarant's records.

The additional information codes 1PL12, 1PL13, 1PL14 cannot appear simultaneously on one goods item.

1PL15 – a retroactive authorization for the use of a special procedure (inward processing, outward processing, temporary admission, end-use). The authorization issued on the basis of art. 211 (2) UCC which can be an authorization covering one MS or an authorization covering more than one MS.

If the customs declaration concerns covering the goods with one of the above-mentioned special procedures or completion of one of the above-mentioned procedures under the retroactive authorization, an additional code shall be provided in Box 44, in addition to the number of such authorization, the additional code 1PL15 shall be provided.

The code 1PL15 cannot be used in simplified declarations, entry in the declarant's records and in supplementary declarations, i.e. in declarations of type B, C, E, F, X, Y, Z, and it cannot appear in PWD (presentation of goods).

1PL16 – dates for validation and calculation provided by the declarant, if in a given declaration submitted to the AIS/IMPORT system another declaration that has been accepted in the CELINA system or in another IT system (e.g. in the AES/ECS2 system in the case of on the application of Article 205 (2) UCC – see point 6.9 of the Instructions).

The code should be provided when in the declaration to AIS/IMPORT there is a reference in the "Previous documents" to the declaration that was accepted in the CELINA system (the OGL number is given) and at the same time it is related to the use of tariff measures and calculation of customs duties for the purposes of validation of tariffs and tax dates other than the acceptance of the declaration in AIS/IMPORT (e.g. completion of special procedures with the F44 code, new declaration in AIS/IMPORT after invalidation of the previous declaration submitted in the CELINA system as a result of a retroactive authorization, supplementary declarations for simplified declarations).

1PL17 – a statement by the declarant that the condition of direct import/transport/no manipulation/constancy is met

1PL18 – the exemption of presentation of goods (PWD) for entry in the declarant's records procedure (Art. 182 (3) UCC). This code can only be used in an import supplementary declaration of type "Z".

1PL19 – differences between the data in the entry in the declarant's records and in the supplementary declaration due to the quota not allocated in full, shown in one entry item and PWD, and one item of the supplementary declaration, respectively

1STW – Total amount of corrections by which the statistical value was increased in relation to the invoice value of goods in case of exportation and in relation to the customs value of goods in case of import

2STW – Total amount of corrections by which the statistical value was reduced in relation to the invoice value of the goods in case of export and in relation to the customs value of goods in case of import

VAT01 – code provided for declarations with the code detailing the procedure "F49" - this code should be followed by the amount of the difference by which the amount of VAT calculated in the declaration for the B00 fee type based on the sum of the value of parcels was increased (+) compared to the sum of VAT amounts for individual packages

VAT02 – code provided for declarations with the code detailing the procedure "F49" - this code should be followed by the amount of the difference by which the VAT amount calculated in the declaration based on the sum of the value of parcels was reduced (-) compared to the sum of VAT amounts for individual parcels ";

PS001 – code used in the IE5PCS message sent to the AES/STATUS system, followed by the code of the customs department (in the PLxxxxxx structure) locally appropriate for the presentation of goods or documents confirming the EU status of goods

EI004 – information that document I004 is in the "e-Supervision Documents" application

COV19 – import of goods related to combating COVID-19, if they are goods other than granted relief from import duty marked with a code detailing the procedure – C26

PST2L – confirmation of the EU customs status of goods on paper documents

DS001 – this code should be followed by the designation of the temporary storage warehouse from which the goods are taken out according to company markings, e.g. BTC, GCT (other than in Box 30 of the declaration). This designation can be used in the process of automatic handling of termination of storage by client applications, e.g. in seaports, airports, railway crossings.

DS002 – code informing that a given commodity item of the customs declaration partially closes the temporary storage declaration for one container. Optional code can be used in the process of automatic handling of termination of storage by client applications, e.g. in seaports, airports, railway crossings. This code should be followed by the designations used in a given temporary storage warehouse, indicating which batch of consignments out of the total number of consignments in a given container has been declared under a given item of the customs declaration, e.g. 1/3, 2/3, 3/3. The code should not be used when one item of the declaration completes one temporary storage declaration.

AD555 – definitive anti-dumping duty with duty suspended; code to be used in case of a definitive anti-dumping/countervailing duty with suspended collection (TARIC measure 555), if the duty rate is above zero.

If the rate of this duty is zero, then for fee type A30 or A40 the Payment Method "L" should be entered, and if the rate is higher than zero, then the Payment Method "D" with the code AD555 applies in declarations for release for free circulation.

VAT05 – an indication that a 5% VAT rate was applied in the declaration (applies to some declarations with data set H6 and H7)

VAT08 – an indication that the VAT rate of 8% was applied in the declaration (applies to some cases of declarations with the H6 and H7 data set)

USZ01 – after this code, enter the date in the format year and month - YYYYMM, indicating the period for which the USZ (special arrangement) declaration is submitted (code F49)

USZ02 – this code should be provided in the case of the obligation to submit a guarantee for VAT in the USZ (special arrangement) procedure – such an obligation arises when the relevant provisions of Art. 138i of the VAT Act related to the guarantee

EWD01 – records kept by the person submitting the collective USZ declaration with the code detailing the procedure F49

RS001 – flat rate duty for shipments with the total value of all items in the declaration, in excess of the equivalent of EUR 150, and less than or equal to the equivalent of EUR 700, intended for one recipient, provided in declaration ZC215H6 submitted to AIS / e-COMMERCE

POW01 – an application for informing about the release of goods for the requested procedure of an entity other than the declarant, e.g. a customs warehouse keeper, temporary storage warehouse or to any third entity whom the declarant wants to notify about the fact that the goods have been released for the procedure

After this code, enter the e-mail address or IdSISC of the entity to which the above-mentioned information.

PCS01 – application for informing about the release to the requested procedure of an entity other than the one submitting the declaration, i.e. the port operator handling containerized shipments (PPCS).

After this code, enter the e-mail address or IdSISC of the entity to which the above-mentioned information.

DSWOC – code provided only in the DS115 message, when DSK is used as a technical document, during customs formalities related to the introduction of goods into a free zone.

3PL01 – shipment out of hours - code used in export procedures by the entity authorized to implement the simplified procedure outside the working hours of the customs authority

3PL07 – Goods compliant with Regulation (EC) No. 903/2008

Code 3PL07 (with an annotation) should be entered in Box 44 of the customs declaration in the case of certain pigmeat products exported with a refund pursuant to Art. 1 clause 1 of the Commission Regulation (EC) No. 903/2008 of September 17, 2008 on special conditions for granting export refunds for certain pigmeat products (Journal of Laws L 249 of September 18, 2008).

3PL08 – Export to be made a posteriori for export license application without advance fixing of the refund (system B)

Code 3PL08 (with an annotation) should be entered in Box 44 of the customs declaration in case of export with refund of fruit and vegetables, when the exporter simultaneously applies for an export license a posteriori – Art. 6 sec. 2 of the Commission Regulation [EC] No. 1961/2001 of October 5, 2001 laying down detailed rules for the implementation of Council Regulation [EC] No. 2200/96 as regards export refunds on fruit and vegetables (Journal of Laws L 268 of October 9, 2001 as amended).

3PL10 – Intervention common wheat not giving rise to a refund or tax, Regulation (EC) No 990/2006

The code 3PL10 (with an annotation) should be entered in Box 44 of the customs declaration document for common wheat from intervention stocks of the Agricultural Market Agency, exported as a result of a tender opened by Commission Regulation (EC) No 990/2006 of June 30, 2006 opening standing invitations to tender for the export of cereals held by the intervention agencies of the Member States (Official Journal L 179 of 1 July 2006).

3PL11 – Intervention barley not giving rise to a refund or tax, Regulation (EC) No 990/2006 Code 3PL11 (with a note) should be entered in Box 44 of the declaration for barley from intervention stocks of the Agricultural Market Agency, exported as a result of a tender opened by a Commission Regulation (EC) No 990/2006 of 30.06.2006 opening standing invitations to tender for the export of cereals held by the intervention agencies of the Member States (Official Journal L 179 of 1.07.2006).

3PL12 – Intervention rye not eligible for a refund or tax, Regulation (EC) No 990/2006

The code 3PL12 (with an annotation) should be entered in Box 44 of the customs declaration document for rye coming from intervention stocks of the Agricultural Market Agency, exported as a result of a tender opened by Commission Regulation (EC) No 990/2006 of June 30, 2006 opening standing invitations to tender for exports of cereals held by the intervention agencies of the Member States (Official Journal L 179 of 1 July 2006).

3PL14 – Transit CIM/XXXX, where XXXX is the authorization number for the authorized consignor for rail transport on the CIM consignment note

This code (together with a description) is used when the holder of the authorization for the authorized consignor in transit on the CIM consignment note (according to the regulations, only an authorized railway undertaking may be authorized) authorizes the authorised to simplify exporter to the sending of the transit notification under the export declaration.

3PL15 - FALLBACK – code indicating that the export declaration has been submitted under the fallback procedure in the AES/ECS2 system ("paper" declaration at the office of export) or that the confirmation of the EU customs status of goods has been made in the fallback procedure on card 4 SAD both for the standard procedure as well as an authorized issuer

3PL17 – Out of quota sugar intended for export without refund

Code 3PL17 (with an annotation) should be entered in Box 44 of the customs declaration in the case of export of out-of-quota sugar in accordance with Art. 7b of Commission Regulation (EC) No 951/2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector.

3PL18 – Out of quota isoglucose intended for export without refund

Code 3PL18 (with an annotation) should be entered in Box 44 of the customs declaration in the case of export of out-of-quota isoglucose in accordance with Art. 7b of Commission Regulation (EC) No 951/2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector.

3PL19 – I intend to immediately submit to NCTS2 a declaration ending the export or re-export (TIR, T2 or T1 carnet simplified)

When a fallback procedure is used (failure of NCTS2 or AES/ECS2 and NCTS2), this code should be followed by the operation number from the TIR, T2 or T1 fallback operations register.

3PL20 – Declaration for simplified transit procedure after export or re-export.

In case of applying the fallback procedure (failure AES/ECS2 or AES/ECS2 and NCTS2), the code shall be followed by the export declaration number.

3PL21 – TIR Carnet number or LRN number of the transit declaration provided in the IE507 message, when the "Transit" attribute is set to "1" – Yes

3PL22 – code provided in the transit declaration initiating the data exchange within the NCTS2/AES /ECS2 interface

3PL23 – exporter's application to collect the 3 ESS card from the person presenting the goods at the border and return it to the UWU

3PL24 – a retrospective export declaration or a re-export declaration submitted pursuant to Art. 337 of Implementing Regulation (EU) 2015/2447

3PL25 – Re-export notification (Art.274 UCC)

3PL26 – code provided by the exporter or declarant in Box 44 of the customs declaration, if the exporter is not registered for VAT in the EU

3PL27 – export declaration for administrative reasons or for being in a better situation to present the goods, submitted to a customs authority other than that competent for the exporter's establishment, place of packing or loading goods for road transport.

Entering the code 3PL27 means the declarant's request to accept and handle the export declaration at an office other than that competent for the exporter's establishment, packing or loading place for road transport, due to special circumstances justifying this request. The special circumstances code should follow the code 3PL27.

Codes of legitimate circumstances:

001 - outside the hours of the locally proper CUDO (Centrum Urzędowego Dokonywania Odpraw, it means: center for official clearance)

002 - perishable goods (food, special-purpose drugs, live animals)

003 - specific goods or means of transport, no technical possibility presentations in the appropriate CUDO (dimensions, etc.)

004 - change of route due to added loading

005 - many loading places

006 - crisis situation that prevents the handling of the notification/presentation of goods in locally appropriate CUDO (cataclysms, epidemics, local system failures ICT, etc.)

The code 3PL27 is allowed in A and D declarations.

4PL01 - This code is appropriate in cases where the subject of import (procedures marked with codes 40-49 and others that involve the release of goods for free circulation) is a biocomponent, biomass or biofuel, in accordance with the definitions contained in Art. 2 of the Act of August 25, 2006 on liquid biocomponents and bio-fuels (Journal of Laws No 169, item 1199, as subsequently amended).

The code shall be entered in Box 44 of a declaration followed by a hyphen and the category of the imported goods, i.e. :

„4PL01 – Biokomponent”, or

„4PL01 – Biomasa”, or

„4PL01 – Biopaliwo”.

4PL02 – This code shall be followed by the date appropriate for the verification of the calculation of fees made in the declaration

4PL03 – This code shall be applied, when in the Box 14 contains:

- the direct representative (code "2") and the person on whose behalf the declaration is submitted (the representative's principal) is not at the same time the Consignee from Box 8 (import declaration) or the Exporter from Box 2 (export declaration), or
- an indirect representative (code "3"), and the person on whose behalf the declaration is submitted (the representative's principal) is not at the same time the Consignee from Box 8 (import declaration) or the Exporter from box 2 (export declaration), or
- a direct representative (code "2") or an indirect representative (code "3") authorized by the courier operator to submit a collective customs declaration.

In the first two above-mentioned cases, after code 4PL03, one of the following identifiers (if the entity has an EORI, which is not the Consignee from Box 8 (import declaration) or the Exporter from box 2 (export declaration) should be provided after the code 4PL03, then the EORI should always be given), which respectively mean:

- 1 - PLNIP,
- 2 - EORI number,
- 3 - EU VAT from another member state,
- 4 - PESEL,
- 5 - other than 1-4,

and then provide the entity's identification number, name and address.

However, in the third case, when the customs declaration is submitted by a representative authorized by the courier operator, the PLNIP identification number should be provided, as well as the name and address of the courier operator.

An example of an entry relating to a person registered in Poland for VAT purposes:

"4PL03 - 1 - PLXXXXXXXXXXXXXXXX - ABCDE Sp. z o.o. ul. Kołowa 3, 00-001 Zakole".

4PL04 – VAT settlement in the procedures "42", "63" and "49" (§ 4 of the Regulation of the Minister of Finance on exemptions from tax on goods and services and the conditions for applying these exemptions).

4PL05 – VAT settlement in accordance with art. 33a of the Value Added Tax Act.

4PL06 – this code should be used for indirect export. Providing this code with the following tax identification number of the domestic entity that made the delivery of the goods, as a result of which the export takes place, and the number of the invoice documenting this delivery, is tantamount to expressing by the Exporter (from Box 2 of the declaration) consent to disclose the data from the declaration to this a domestic entity.

4PL07:

1) without securing customs duties in the procedures of inward processing and temporary admission as well as tax duties in the procedures of inward processing and temporary admission with full relief from customs duties (e.g. release from the security results from the authorization, security is not required in accordance with Article 89 (7) UCC) or if the security under the inward processing or temporary admission procedure (unless a customs declaration for any of these procedures is also an application for a special procedure authorization based on a customs declaration) has been submitted but is not netted at the stage of handling the customs declaration but monitoring by audit. In the latter case, this code must be followed by the guarantee reference number (guarantee reference numbers) in the following structure:

Example: 17PL440000AG005369

2) in the case of release for free circulation of goods under the outward processing procedure prior to the exportation of goods subject to temporary export (procedure code 48), when no guarantee is required in accordance with Art. 89 paragraph. 7 UCC, i.e. from states, regional and local authorities and other bodies governed by public law in relation to the activities in which they act as public authorities.

A body governed by public law should meet the following conditions:

- is created for the specific purpose of meeting needs in the general interest, not being of an industrial or commercial character;
- has legal personality;
- is financed for the most part by the state, regional or local authorities or other bodies governed by public law, or its management is supervised by these authorities or entities, or more than half of the members of its administrative, management or supervisory body have been appointed by the state, regional or local authorities , or by other bodies governed by public law.

4PL08 – exclusion of the calculation of excise duty for energy products in the simplified declaration (Article 27 (1) and (3a) of the Excise Duty Act).

It applies to a situation where energy products, immediately after their release to trading with the use of a simplified declaration (requiring prior authorization), are moved under the excise duty suspension arrangement, using a pipeline from the place of importation, directly to a tax warehouse. In this case, the information on the amount of the excise duty is not included in the simplified declaration. This information is included in the supplementary declaration, which must be submitted no later than the moment of sending the e-AD project to the system.

The code 4PL8 should be entered in the simplified declaration together with the code 4PL12 – both codes relate to the situation referred to in Art. art. art. 27 sec. 1 and sec. 3a of the Excise Tax Act.

4PL09 – application for an authorization on a customs declaration for the prior import of a substitute product or an import of a substitute product, with the simultaneous existence of an authorization for outward processing which does not include such a system, but the possession of such authorization is the basis for applying for an authorization on the declaration (Art.163 (1) (e) DA) and the application for an authorization on the customs declaration where the import concerns processed products to be released for free circulation after outward processing where the processing concerned goods of a non-commercial nature (Art.163 (1) (f) DA).

In a situation where the customs declaration constitutes an application for an authorization referred to in Art. 163 (1) (e) of EU Delegated Regulation 2015/2446, in addition to the required additional data to be provided in Box 44 of the customs declaration when applying for an authorization on the customs declaration (in the so-called "shortened procedure"), the number of the authorization already granted (in the "standard" procedure) for the use of the outward processing procedure, which, although it does not include the consent to the use of the standard exchange system, but due to the occurrence of a situation in which during the

execution of this authorization it became necessary to apply the standard exchange system, evidence of its possession to the customs authorities tax, in the light of the above-mentioned of the provision, it is necessary to apply for a consent (authorization) on the customs declaration for the import of replacement products or the prior import of replacement products in place of processed products.

In the case of an application for an authorization on a customs declaration, where processed products are released for free circulation after outward processing, and the processing only concerns non-commercial goods (e.g. import from a third country exported to repair a damaged laptop owned by a natural person place of residence in the Union), in Box 44 of the customs declaration, the note code '00100' and the related national notes for the notes OPL05 – OPL09 as well as 04PL09 should be entered. Procedure code 6121 should be entered in Box 37.

4PL10 – no excise duty collection on liquid for electronic cigarettes or innovative products

4PL11 – exemption from checking IE025 for import declarations as well as PWD and DSK (TS) documents submitted by:

- courier operators, or,
- groupage transport operators,

holders of AEO authorization and authorization to use the status of authorized consignee.

This code should be provided in import declarations as well as in the PWD and DSK (TS) documents submitted after the transit procedure, in the event of discrepancies in the quantity of goods (shortages or surpluses), for which there is a reasonable assumption that the discrepancies are the result of an obvious mistake when loading the goods onto the means of transport. If this code is provided, the AIS/IMPORT system will not check whether the IE025 message has been generated for a given transit MRN.

4PL12 – simplified declaration in the procedure of suspended excise duty collection without the e-AD document; no EMCS communication.

As a rule, for suspended excise duty (procedure code 45 or 68 or code detailing the procedure F06 for procedures related to release for free circulation), the code of the required document "C651" should be provided – Electronic administrative document (e-AD) referred to in art. 3 sec. 1 of Regulation (EC) No 684/2009. This code starts communication with EMCS. However, in the case of a simplified declaration of type C (simplified declaration with a permit), it is possible not to enter the document code C651 despite the fact that excise duty is suspended, but it is then necessary to enter the additional information code 4PL12 in the codes.

However, in a supplementary declaration type Y, where code 4PL12 is specified, code C651 for the e-AD (manual operation, without calling EMCS) shall be provided.

The code 4PL12 should be entered in the simplified declaration together with the code 4PL08 – both codes relate to the situation referred to in Art. 27 sec. 1 and sec. 3a of the Excise Tax Act.

4PL13 – code used in cases where a guarantee has been provided in the customs warehousing procedure. This code is followed by the guarantee reference number (guarantee reference numbers) in the following structure:

Example: 17PL440000AG005369

4PL15 – if the end-use authorization indicates that the amount of the potential debt is subject to transaction guarantee (identification in GRN - the 10th character is the letter "S"), and not auditing (identification in GRN - The 10th character is the letter "A"), then the code should be followed by the amount of potential customs debt in order to offset it in OSOZ. This code has to be provided whenever the declaration is an application for an authorization for end-use (note code 00100).

Example: 4PL15 - 5.560

4PL16 – goods exported to Great Britain by December 31, 2020, and then imported from Great Britain to Poland from January 1, 2021. Special treatment in connection with Brexit.

IV. Additional information - national codes to be entered in various boxes of the SAD

„Załącznik - OPL01” – in case when there is not enough space in the SAD box for all the data which shall be entered there, the declarant shall enter in that box national code for an additional information "Załącznik-OPL01". All the data which should be entered in that box shall be attached to the customs declaration in a separate document.

Partial completion of SAD box followed by entering of the above mentioned code and attaching document with the rest of data is not allowed.

Attachment shall have the following description:

In case when the national code for an additional information "Załącznik-OPL01" has been entered in the SAD box relating to the declaration as a whole, e.g. box 31, the heading "Załącznik do Pola 31" shall be entered on the attached document. If the above mentioned code has been entered in the box (e.g. box 31) relating to one item of the declaration (e.g. item No 15) it is necessary to enter the following heading: "Pozycja towarowa nr 15 Załącznik do Pola 31".

If the explanatory notes on completing the SAD boxes provide for entering by the declarant the Union additional information code "Various - 00200" ("Różni-00200", "Różne-00200") in some SAD boxes only this code may be entered in such boxes. Entering the national additional information code instead or together with the Union code is not allowed.