

PL National codes for certificates, documents and authorizations (Box 44)

A. Codes for different types of authorisations attached to the customs declaration

1. Authorisations to use a special procedure: inward processing, outward processing, temporary admission and end use.

Note:

- As from 1 May 2016 authorisations to use customs warehousing procedure have ceased to be issued.
- The authorisation codes and their structure shall remain unchanged, i.e. follow the structure as shown below, including the codes of the authorisations issued after 1 May 2016.

1PG1 - Standard authorisation to use a special procedure: the inward or outward processing procedure or the temporary admission procedure,

1PG2 - Authorisation to use a special procedure: the inward or outward processing procedure or the temporary admission procedure involving more than one Member State,

1PG4 - Retroactive authorisation to use a special procedure: the inward or outward processing procedure or the temporary admission procedure. A retroactive authorisation may be either standard or involving more than one Member State.

3SP3 - Standard "end-use" authorisation.

4SP4 - Authorisation to use the end-use procedure involving more than one Member State.

7SP7 - Retroactive "end-use" authorisation . A retroactive authorisation may either be standard or involving more than one Member State.

2. Authorisations to use a simplified procedure for opening or discharging transit procedure

2UP2 - Authorisation to use a simplified procedure.

3. Authorisations to use a simplified procedure under Articles 166(2) and 182 of the UCC.

Note: The authorisation codes and their structure shall remain unchanged i.e. follow the structure as shown below, including the codes of the authorisations issued after 1 May 2016.

3UP3 - Authorisation to use a simplified procedure.

4. Authorisation for the simplified determination of the customs value pursuant to Article 73 of the UCC and Article 71 of the Delegated Regulation (EU) 2015/2446.

5SP5 – Authorisation for simplified customs valuation (flat rate authorisation) issued before 01.05.2016 (Article 156(a) of the CCIP).

B. Documents which shall be attached to the customs declaration on the basis of the regulations concerning measures and restrictions other than tariff measures.

7P01 - Documents required for trade with third countries on the basis of the regulations concerning commercial quality of agri-food products.

7P02 - Documents required for trade with third countries on the basis of the regulations concerning safety requirements related to food and feeding.

7P03 - Documents required for trade with third countries on the basis of the regulations concerning intoxicants, psychotropic substances and precursors.

7P04 - Documents required for trade with third countries on the basis of the regulations concerning fertilizers.,

7P05 - Documents required for trade with third countries on the basis of the regulations concerning arms and ammunition.,

7P06 - Documents required for trade with third countries on the basis of the veterinary regulations.

7P07 - Documents required for trade with third countries on the basis of the phytosanitary regulations.

7P08 - Documents required for trade with third countries on the basis of the regulations concerning technical supervision.,

7P09 - Documents required for trade with third countries on the basis of the regulations concerning wastes.,

7P10 - Documents required for trade with third countries on basis of the regulations concerning national heritage (cultural goods).,

7P11 – Documents required for trade with third countries on the basis of the regulations concerning ozone depleting substances.

7P12 - Documents required for trade with third countries on the basis of the regulations concerning chemical substances and preparations.

7P13 - Documents required for trade with third countries on the basis of the regulations concerning pharmaceutical products.

7P14 - Documents required for trade with third countries on the basis of the regulations concerning feedstuffs.

7P15 - Documents required for trade with third countries on the basis of the regulations concerning administration of international trade in goods.

7P16 - Individual authorisations for trade in goods entered on the list of armaments on the basis of the regulations concerning trade in goods, technologies and services of strategic importance, as well as general authorisations granted by virtue of the Regulation of the Minister of Economy In case of a general authorisation, the code 7P16-ZG-PL-U-2 applies.

7P17 – Documents required for trade with third countries on the basis of the regulations concerning control of compliance with trade standards.

7P18 – Documents required for trade in cells, tissues and organs.

7P19 - Documents required for trade in nuclear materials, radioactive sources and devices containing such sources, radioactive wastes and spent nuclear fuel.

7P20 – Documents related to trade in plant protection products.

7P21 – Conformity declaration/certificate.

7P22 – Concession granted by the Minister of Internal Affairs and Administration for the economic activity in the field of trading in explosives, weapons, ammunition and technologies for military or police use.

C. Other documents:

1DK7 – Transport invoice

1ZC1 – Documents required to exempt the goods being the personal property from import duties pursuant to Articles 3 to 11 of the Council Regulation No 1186/2009 setting up the Community system of reliefs from customs duty.

1ZC2 – Documents required to exempt scientific instruments and apparatus from import duties pursuant to Article 44(1) of the Council Regulation No 1186/2009 setting up the Community system of reliefs from customs duty, or spare parts, components and accessories suitable for such instruments and apparatus pursuant to Article 45 thereof.

1ZC3 – Documents required to exempt the goods intended for charitable or philanthropic organisations and the articles for the blind and other handicapped persons pursuant to Articles 61 to 73 of the Council Regulation No 1186/2009 setting up the Community system of reliefs from customs duty.

1ZC4 - Documents required to apply reliefs from customs duty pursuant to the Council Regulation No 1186/2009 setting up the Community system of reliefs from customs duty in other cases than the ones specified under the codes 1ZC1 to 1ZC3.

2DK1 – Application for an authorisation to use the release for free circulation procedure with end-use based on the customs declaration (Article 163 of Delegated Regulation (EU) 2015/2446).

2DK2 - Goods with CN classification identical to the classification of the goods mentioned on the list of armaments (but different from the CN codes to which the Union codes X002 and Y901 apply) which due to their parameters and characteristics do not qualify for the armaments category.

2DK3 – Document containing a description of the intended processing relating to the code 0PL07, where a customs declaration is an application for granting the authorisation to use inward processing procedure, outward processing procedure or end-use.

2DK7 – Confirmation of lodging an individual guarantee covering the amount arising from the customs debt, if the guarantee has been lodged.

2DK9 – Documents which are not required by national regulations but which are to be enclosed to the declaration for the purpose of e.g. fulfilling contractual obligations or safeguarding the interests of the declarant, exporter/consignor or consignee (or other persons involved in the transaction or in any other act of law being the basis for the specific commercial transaction). In this category one should declare, irrespective of goods classification, all types of quality certificates, weight certificates and other conformity certificates issued by manufacturers for use by consignees in third countries.

3DK1 - WPR1 form (application for a refund).

3DK2 - COM7 form.

3DK3 – Fallback accompanying document used for the movement of excise goods under duty suspension procedure.

3DK4 – Authorisation to operate a temporary storage warehouse.

3DK5 - Contract establishing the tax representative.

3DK5X - Authorisation letter setting up representation in tax matters filed for the first time.

3DK6 – Documents attached to the collective customs declaration submitted by express couriers or other representatives, containing the information relating to boxes 31 and 44 of the customs declaration, as well as the information specific to boxes 2 and 8, unless the consignors and consignees details have been provided at the header level of the customs declaration.

Note: The code is applicable only in cases where the collective customs declaration is accompanied by a list/document/specification, referred to in the explanatory notes to the boxes 2,8, 31 and 44, in a form different from the documents with assigned Union codes available in the TARIC database. In case a Union coded document is submitted as the

list/specification of the items, the code of the relevant Union document shall be inserted in Box 44 instead of the code 3DK6.

3DK7 - Documents proving the submission of the notification of the intention to import the dual use items used in telecommunication or for the purpose of protecting information to the relevant monitoring agency (Internal Security Agency). The code shall be followed by the date of signature of the notification by a person who made it.

Example: 3DK7 – 20.06.2014

4DK1 – Single transport contract.

5DK1 – Specification of goods or the loading list if the invoice cannot be treated as the specification.

5DK2 – Authorisation to declare goods, if the goods are to be declared by a representative.

5DK5 – Proof of lodging a comprehensive guarantee covering the amount arising from the customs debt, if such a guarantee has been lodged.

5DK6 – Documents on the basis of which the tax base applicable to the goods can be established if the invoice or other document used for customs valuation does not contain enough data necessary to determine the taxation base.

5DK7 – Certificate issued by the manufacturer of the goods or by a certified research institution stating the chemical and raw material composition of the goods (up to 100%) and comprising information required under the notes to the tariff headings, if such certificate is necessary to establish and confirm the tariff classification of the goods.

5DK8 - Receipt issued by the customs authorities certifying the issue of excise duty stamps to be affixed on imported goods subject to excise marking, stating their kind, series, registry number (if any), date of production, date of issuing, quantity and value.

5DK9 – Receipt certifying the payment of the amount equal to the value of excise duty stamps and the 80% of the production costs of the stamps.

6DK1 – Guarantee certificate, guarantee waiver certificate or individual guarantee certificate.

6DK5 - Customs declaration CN 22.

6DK6 - Customs declaration CN 23.

6DK8 – Delivery and acceptance report concerning goods transported by pipeline (gas, oil),

6DK9 – Invoice issued by the supplier, comprising the power consumption specification, in case of importation of electric energy.

7DK2 – Invoice issued on the basis of agreed schedules of electricity exchange, in case of exportation of electric energy.

7DK3 Bill of lading in case of importation of oil.

8DK9 - Decision concerning repayment or remission of customs duties.

9DK8 - Other documents, not mentioned under the categories A, B or C, if required under national regulations in connection with importation or exportation.

9DK9 - Other documents, not mentioned under the categories A, B or C, if required under Union regulations in connection with importation or exportation.

Note: Where the codes 9DK8 and 9DK9 are used, they shall be followed by the title of the document and its reference number, each preceded by a hyphen.

Example: 9DK8 - Safety certificate -11MG2334CB0002.