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EUCDM GUIDANCE DOCUMENT

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LIST OF ABBREVIATIONS AND ACRONYMS USED IN THE EUCDM GUIDANCE DOCUMENT

ACP	African, Caribbean and Pacific Group of States
AES	Automated Export System
CD	Customs declaration
CN	Combined Nomenclature
DG TAXUD	Directorate-General for Taxation and Customs Union
ENS	Entry summary declaration
Erga Omnes	All third countries
EU	European Union
EUCDM	EU Customs Data Model
EUR.1	Movement certificate used to prove the origin of goods
EXS	Exit summary declaration
GSP	Generalised System of Preferences
ICS	Import Control System
ISO	International Organization for Standardization
MRN	Master Reference Number
NA	Notification of arrival
NCTS	New computerised transit system
OJ	Official Journal of the European Union
PN	Presentation (notification)
SAD	Single Administrative Document
TARIC	Integrated Tariff of the European Union
TDA	Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446
TS	Temporary storage
TSD	Temporary storage declaration
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

UCC-DA	Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code
UCC-IA	Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code
VAT	Value-Added Tax
WCO	World Customs Organization
WTO	World Trade Organisation

1 Introduction

1.1 Objective

The primary objective of this guidance document is to provide further explanations supported by examples on data requirements laid down in Annex B of the UCC-DA and UCC-IA, which are modelled in the EUCDM. It was elaborated by the Customs 2020 Project Group "Guidelines on the EU Customs Data Model".

1.2 Status and updates

The guidance document reflects the legal situation as of 1st May 2016. It also needs to be consistent with the IT systems that are being developed on the basis of Annex B. In that respect, with the creation, in the near future, of the functional and technical specifications including the Business Process Models for the relevant IT systems, it is possible that further elements of information will be necessary and involve changes in this guidance document.

1.3 Structure

The guidance document on the EUCDM consists of three main parts and several annexes.

- The first part gives a brief introduction of the content and describes the objectives of the document.
- The second part describes the complete list of the potential combinations of datasets which are described in Title I, Chapter 3, Section 1 of Annex B of the UCC-DA.
- The third part provides additional explanations and examples for the use of the data requirements laid down in Annex B of the UCC-DA.

At the moment, the guidance document has two annexes with the following content:

- Annex 2 on the additional procedure codes 'C' series and
- Annex 3 on the additional procedure codes 'D' series

In the next phase of the Customs 2020 Project Group "Guidelines on the EU Customs Data Model" work, a new annex will be added to list all the possible combinations of procedure codes including additional procedure codes, except for those defined at national level.

The structure of the guidance document is designed in a way to facilitate the integration and publication of the text also as part of the EUCDM.

1.4 EU Customs Data Model

The EUCDM is the data model for Customs trans-European systems such as NCTS, AES, ICS and for Member States national systems. Its overall objective is to provide a technical instrument that models the data requirements laid down in EU Customs legislation and present a single and genuine source of information for the technical developments of the different IT systems that are used for data processing by customs in the EU.

The backbone of the EUCDM is the data provided by traders to customs authorities by means of the different declarations and notifications defined in EU Customs legislation, the data requirements of which as well as their formats and codes are defined in Annex B of the UCC-DA and of the UCC-IA respectively. The EUCDM also contains the mapping of these data requirements against the WCO Data Model. This mapping serves the following main purposes:

- To provide evidence that the EUCDM is fully compatible with the WCO Data Model.
- To link the data elements of the EUCDM with their corresponding data elements in the WCO Data Model, thereby defining unambiguously the relation between Customs needs and economic operators data.

The objective is to extend in the future the scope of the EUCDM by integrating data elements used for the purpose of response messages and those used for the exchange of data between customs authorities, as well as those provided for in UCC-DA and UCC-IA Annex A.

By its nature, and by virtue of the tool used to design it, which is also used by the WCO for the management of the WCO Data Model, the EUCDM enables Member States to complement it for their national purposes in full abidance of EU Customs provisions. Member States using the same data mapping tool, may inherit the EUCDM and complement it in accordance with their national needs. Others may exploit the EUCDM as published under other formats on the [EUROPA website](#).

1.5 Disclaimer

It must be stressed that this guidance document does not constitute a legally binding act and is of an explanatory nature. The guidance document gives, however, a common interpretation of the concerned EU provisions by all the EU Member States customs authorities. Legal provisions on customs legislation take precedence over the contents of the guidance document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. As regards judgements of the Court of Justice of the European Union, the authentic texts are those given in the reports of cases before the Court of Justice and the General Court.

This document gives guidance to those elements of the EUCDM where the authors considered that further guidance is useful to understand the legal text. It is not the intention to address all elements and codes covered in the UCC and its delegated and implementing acts.

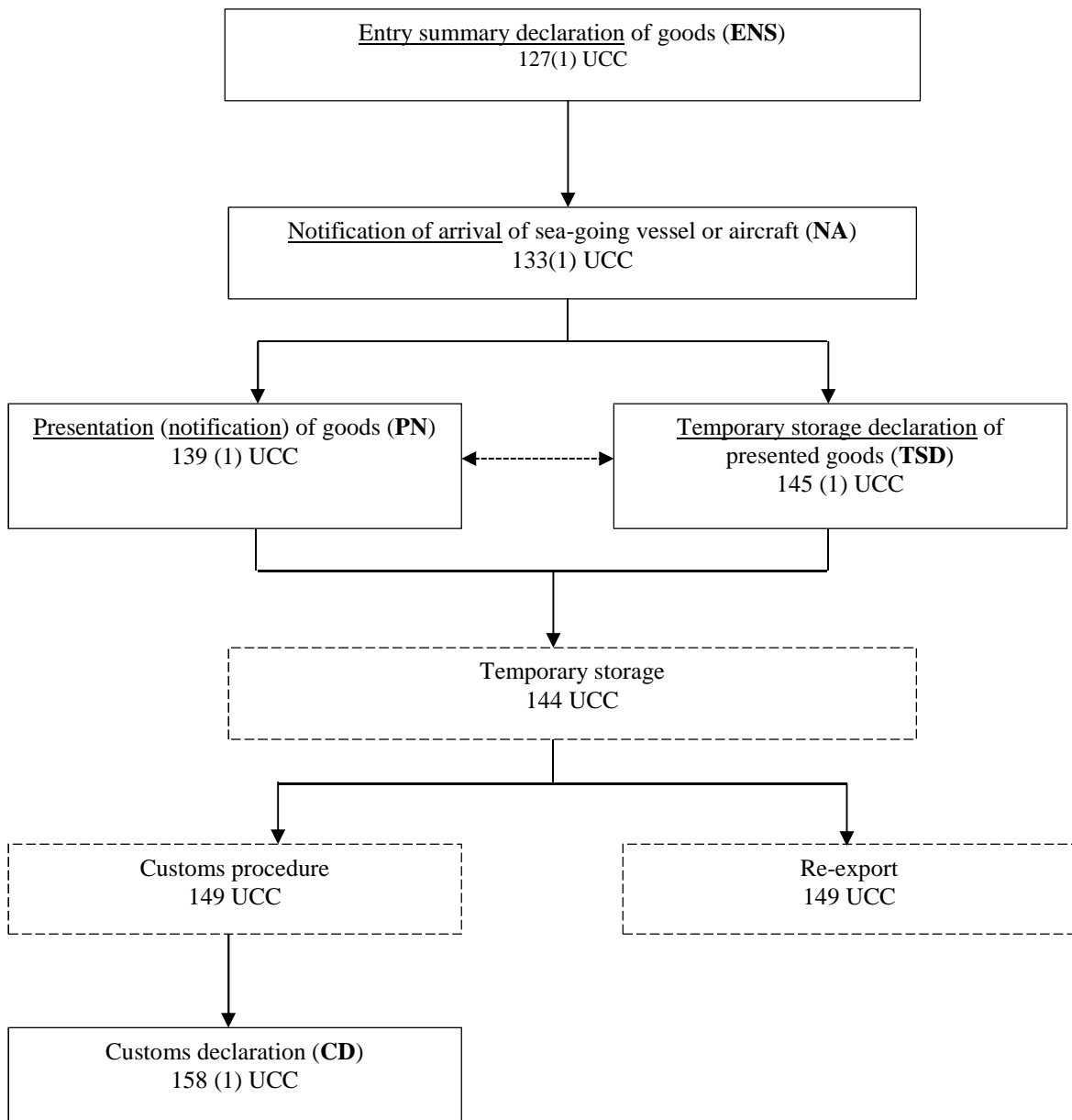
The present document does not contain any guidance on data requirements used in the context of ICS 2.0. These will be dealt with in a future revision of the guidance document as referred to above, in point 1.2 Legal force and updates.

2 Combination of Columns

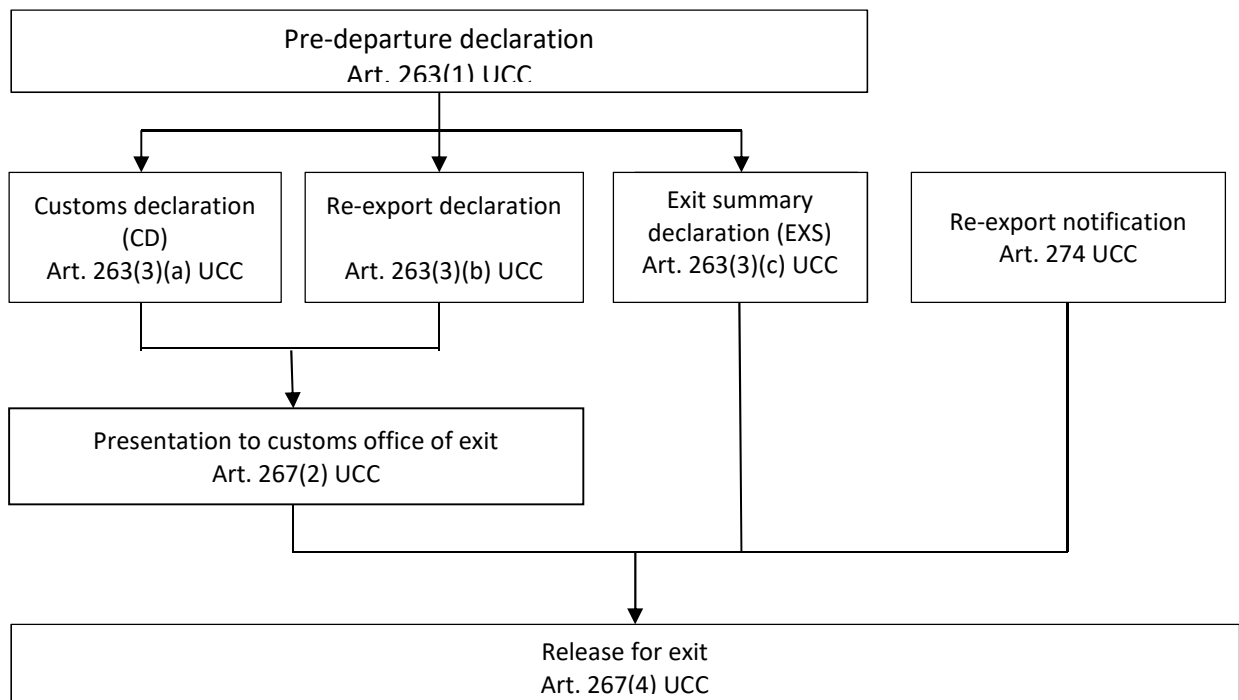
2.1 Introductory note for this section

The UCC describes the flow of customs formalities that need to be completed in relation with the goods entering or leaving the customs territory of the Union.

The flow of formalities regarding the goods entering the customs territory of the EU is usually the following:



The flow of formalities regarding the goods leaving the customs territory of the EU is as follows:



In the flow of entering of goods in the customs territory of the EU, a separate declaration or notification shall be lodged by the declarant in every step of the flow. In the case of goods to be taken out of the customs territory of the EU, a pre-departure declaration shall be lodged.

The data requirement table of Annex B of the UCC-DA lays down the datasets in its columns for every declaration and notification containing the data elements which shall be used in that declaration or notification.

The UCC gives also the opportunity to combine declarations and/or notifications in one declaration and/or notification.

If a combined declaration and/or notification is used, all the data requirements applicable in relation with the columns concerned shall be mentioned.

If in more than one column the same data element applies and the data elements have a different status (A, B or C) in these columns then the highest status (A) is leading.

Example:

Union goods to be taken out of the customs territory of the Union will be placed under the export procedure. According to Article 263(1) UCC a pre-departure declaration shall be lodged before the goods are taken out of the customs territory of the Union.

The declarant has lodged a pre-departure declaration in the form of a customs declaration for the export procedure in accordance with Article 263(3)(a) UCC. This declaration shall contain all the data elements of Annex B of the UCC-DA for the columns A1 (Exit summary declaration) and B1 (Export

declaration).

The data elements 3/9 consignee and 3/10 consignee identification in column A1 are mandatory which means that this information shall be required by every Member State (status A).

The same data elements in column B1 are optional for Member States (status B). They can decide to waive this information. Because of the mandatory status 'A' in column A1, the data elements shall be required in this combined declaration. The information cannot be waived in this case.

Single used declarations and or notifications

The following columns of Annex B for declarations and or notifications cannot be combined with other declarations and or notifications columns:

- A3: Re-export notification
- B3: Declaration for Customs warehousing of Union goods
- B4: Declaration for dispatch of goods in the context of trade with special fiscal territories
- C2: Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export
- E1: Proof of the customs status of Union goods (T2L/T2LF)
- E2: Customs goods manifest
- G1: Diversion Notification
- G5: Arrival notification in case of movement of goods under temporary storage
- H5: Declaration for the introduction of goods in the context of trade with special fiscal territories
- I2: Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import

2.2 Table with combinations

The column numbers in the “table with combinations” are in accordance with the following column numbers and names from Annex B of the UCC-DA.

Column in Annex B	Name of declaration or notification
A1	Exit summary declaration
A2	Exit summary declaration - Express consignments
A3	Re-export notification
B1	Export declaration and re-export declaration
B2	Special procedure - processing - declaration for outward processing
B3	Declaration for Customs warehousing of Union goods
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories
C1	Export Simplified declaration

C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export
D1	Special procedure - transit declaration
D2	Special procedure –Transit declaration with reduced dataset – (transport by rail, air and maritime transport)
D3	Special procedure – Transit – Use of an electronic transport document as customs declaration – (transport by air and maritime transport)
E1	Proof of the customs status of Union goods (T2L/T2LF)
E2	Customs goods manifest
G1	Diversion Notification
G2	Notification of arrival
G3	Presentation of goods to customs
G4	Temporary storage declaration
G5	Arrival notification in case of movement of goods under temporary storage
H1	Declaration for release for free circulation and Special procedure - specific use - declaration for end-use
H2	Special procedure - storage - declaration for customs warehousing
H3	Special procedure - specific use - declaration for temporary admission
H4	Special procedure - processing - declaration for inward processing
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories
H6	Customs declaration in postal traffic for release for free circulation
I1	Import Simplified declaration
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import

Table of combinations

Table legend:

- The column “Columns Annex B” contains the related columns numbers of the data requirement table in Title I chapter 3 of Annex B (see table above).
- The column “Possible Combinations” contains all column numbers of possible combinations of declarations and or notifications in accordance with the legislation. As stated in the disclaimer under point 1.5, the possible combinations containing an ENS dataset in the 'F' columns, are not included at this stage.
- The column “Legal basis” contains the relevant Articles of the UCC or of the UCC-DA which allow the combination of declarations and or notifications.

All possible combinations are given from every starting point of view.

Example:

A combination of a temporary storage declaration is lodged together with the arrival notification. In case of a pre-lodged temporary storage declaration, the starting point from the point of view of the possible combinations will be G4+G2.

If the temporary storage declaration is lodged at the time of the arrival of the vessel, i.e. the starting event is the arrival notification, the combination G2+G4 is indicated in the table.

Columns Annex B		Possible Combinations	Legal basis
A	A1	A1+B1	Article 263(3)(a) UCC
		A1+B2	Article 263(3)(a) UCC
		A1+C1	Article 263(3)(a) UCC
		A1+D1	Article 263(3)(a) UCC
		A1+D2	Article 263(3)(a) UCC
		A1+D3	Article 263(3)(a) UCC. This combination is only possible if Customs authorities accept the situation mentioned in Article 271(4) UCC
	A2	A2+B1	Article 263(3)(a) UCC
		A2+B2	Article 263(3)(a) UCC
		A2+C1	Article 263(3)(a) UCC
		A2+D1	Article 263(3)(a) UCC
		A2+D2	Article 263(3)(a) UCC
		A2+D3	Article 263(3)(a) UCC. This combination is only possible if Customs authorities accept the situation mentioned in Article 271(4) UCC
A3			
B	B1	B1+A1	Article 263(3)(a) UCC
		B1+A2	Article 263(3)(a) UCC
	B2	B2+A1	Article 263(3)(a) UCC
		B2+A2	Article 263(3)(a) UCC

	B3		
	B4		

C	C1	C1+A1	Article 263(3)(a) UCC
		C1+A2	Article 263(3)(a) UCC
	C2		
D	D1	D1+A1	Article 263(3)(a) UCC
		D1+A2	Article 263(3)(a) UCC
	D2	D2+A1	Article 263(3)(a) UCC
		D2+A2	Article 263(3)(a) UCC
	D3	D3+A1	Article 263(3)(a) and Article 271(4) UCC.
		D3+A2	Article 263(3)(a) and Article 271(4) UCC.

G	G1		
	G2	G2+G4	Article 145(8)(a) UCC
	G3	G3+G4	Article 145(8)(b) UCC
	G4	G4+G2	Article 145(8)(a) UCC
		G4+G3	Article 145(8)(b) UCC
	G5		

3 Data Elements

Group 1 – Message information (including procedure codes)

1/1 Declaration type

Examples EX:

Union goods have been exported to a third country and in the D.E. 1/1 of the export declaration, the code "EX" should be indicated.

Examples IM:

The code "IM" is used in the case of trade between Member States for placing non-Union goods under a customs procedure.

- A Swedish company imports goods from the USA and places them under the customs warehousing procedure in Sweden. The goods are sold to a Danish company and sent there under the external Union transit arrangements (T1). In Denmark the goods are released for free circulation, and the code "IM" is entered in import declaration.

Code IM is used in the case of placing non-Union goods under an import customs procedure:

- A Croatian company imports cocoa butter from Turkey; the goods are shipped under external Union transit arrangements. In Croatia, the cocoa butter is released for free circulation and the code "IM" should be entered for D.E. 1/1.
- A Croatian company imports solar panels from China and releases them for free circulation. In this case, the code "IM" should be entered for D.E. 1/1.

Examples CO:

The code "CO" is used in respect of Union goods subject to specific measures during the transitional period laid down in the Act of Accession of new Member States.

- A German company exports Union goods to a candidate country. The goods have been placed under the customs warehousing procedure in the candidate country before the date of accession. In the period after the accession, in the customs declaration for the release of the goods for free circulation after customs warehousing, the code "CO" shall be declared in D.E. 1/1.

The code "CO" is also used in the case of trade in Union goods:

- Between parts of the customs territory of the Union, one of which is inside and the other outside the VAT territory, for example in the case of trade in Union goods between Sweden and the Åland Islands;

- Between parts of the customs territory of the Union that are both outside the VAT territory, for example in the case of trade in Union goods between the Åland Islands and the Canary Islands.

1/2 Additional Declaration type

A - for a standard customs declaration (under Article 162 of the UCC)

- A Croatian company orders a consignment of smoked salmon from Russia and releases it into free circulation in Croatia. For declaring D.E. 1/2 using the code "**A**", the declaration should contain all the required particulars and necessary supporting documents for the application of the provisions related to the declared procedure.
- A declared temporary admission procedure in Croatia for a seagoing sailboat imported from the USA ends with declaring the boat for release for free circulation in Croatia. In this case, if the declaration contains all the required particulars and necessary supporting documents for the application of provisions related to the declared procedure, code "**A**" should be entered in D.E. 1/2.
- Goods originating and imported from Serbia were placed under the temporary admission procedure with ATA carnet in Croatia for the purpose of an exhibition. The period of discharge is approximately 2 months, but before the end of that period, the declarant declares the non-Union goods for release for free circulation and on the import customs declaration he provides all the required particulars and supporting documents. D.E. 1/2 should contain the code "**A**".
- Solar panels imported from China arrived at the designated customs office of Rotterdam, where a declaration for release for free circulation using the code "**D**" in D.E. 1/2 was submitted previously. Following the arrival of the goods, the declarant presents them and in the declaration for release for free circulation the code "**D**" is replaced by the code "**A**" in D.E. 1/2, as the declaration contains all the required particulars and supporting documents regarding this procedure.

B - for a simplified declaration on occasional basis (under Article 166(1) of the UCC)

- A Croatian company imports pickets originating from Bosnia and Herzegovina. At the moment of submitting the declaration for release for free circulation, the Invoice is missing, therefore, code "**B**" should be entered in D.E 1/2 should be of the simplified declaration. This declaration should be followed by a supplementary declaration with code "**X**".
- A Croatian company imports preserved peppers originating from Serbia. At the moment of submitting the declaration for release for free circulation, the original form of Proof of Origin, as specified in a preferential agreement or in Annex 22-14 IA, is not yet available to the declarant. In that case code "**B**" should be entered in D.E 1/2 of the simplified declaration. This declaration should be followed by a supplementary declaration with code "**X**".
- Oil originating and imported from Kazakhstan is declared for release for free circulation in Croatia on the basis of a pro forma invoice. The customs declaration in that moment does not contain all the necessary elements for the calculation of the customs value (waiting for the determination of the stock market price of the oil), so in this case, code "**B**" should be entered in D.E. 1/2 of the simplified declaration. This declaration should be followed by a supplementary declaration with code "**X**".

C - for a simplified customs declaration with regular use (under Article 166(2) of the UCC)

- A Croatian company having an authorization for simplified declaration (Article 166(2) of the UCC), imports gravel from Bosnia and Herzegovina and releases it into free circulation in form of a simplified declaration. Code "C" should be indicated in D.E. 1/2 of the simplified declaration.

D - For lodging a standard customs declaration (such as referred to under code A) before the declarant is in a position to present the goods

- A Croatian company orders solar panels from China. The consignment has not yet arrived in the customs territory of the EU, but the declarant submits a declaration for release for free circulation. In this case, code "D" should be entered in D.E. 1/2. When the goods arrive and are being presented to customs, the code "D" in D.E. 1/2 can be replaced by code "A" in the customs system, upon acceptance of the customs declaration.
- A consignment of non-Union goods has been dispatched in a 3rd country to a customs office within the territory of the EU where it will be released for free circulation. Simultaneously with the dispatch, the declarant submits a declaration for release for free circulation at the destination, and enters code "D" in D.E. 1/2. When the goods arrive and are being presented to customs, the code "D" in D.E. 1/2 can be replaced by code "A" in the customs system, upon acceptance of the customs declaration.
- An Austrian company imports other electrical transformers and inductors (85045095 90) from China. The goods arrive at EU border in Hamburg. For moving the goods to Austria, a transit declaration (T1) is lodged at customs office Hamburg (DE004851); the customs office of destination is the customs office Linz Wels (AT530000). At the same time, a customs declaration for release for free circulation is lodged at customs office of Linz Wels. Since the goods have not yet been presented to the customs office Linz Wels, the code in D.E. 1/2 should be "D". Two days later, the goods arrive and are presented to customs office Linz Wels. At that moment, the customs declaration is accepted by customs and in the customs system the code "D" in D.E. 1/2 can be replaced by code "A".
- Other construction sets and constructional toys (95030039 90) from the US are sent by an express courier to Vienna. At the time when the goods are loaded onto the airplane in the US, the express courier already lodges the customs declaration for release for free circulation at the customs office Vienna airport (AT330100). Since the goods are still in the US and not presented to the customs office Vienna airport, the code "D" should be entered in D.E. 1/2. Once the goods have arrived at Vienna airport, the express courier is presenting the goods to customs. At that moment, the customs declaration is accepted by customs and in the customs system the code "D" in D.E. 1/2 can be replaced by code "A".

E - For lodging a simplified declaration (such as referred to under code B) before the declarant is in a position to present the goods

- A Croatian company imports pickets originating and imported from Bosnia and Herzegovina. At the moment of submitting the declaration for release for free circulation, the goods have not yet

arrived and the Invoice is missing. Therefore, code "E" should be indicated in D.E 1/2 of the simplified declaration. When the goods arrive and are being presented to customs, the code "E" in D.E. 1/2 can be replaced by code "B" in the customs system, upon acceptance of the customs declaration.

- A Croatian company imports preserved peppers originating from Serbia. At the moment of submitting the declaration for release into free circulation, the goods have not yet arrived and the original form of Proof of Origin is missing. Therefore, code "E" should be indicated in D.E 1/2 of the simplified declaration. When the goods arrive and are being presented to customs, the code "E" in D.E. 1/2 can be replaced by code "B" in the customs system, upon acceptance of the customs declaration.

F - For lodging a simplified declaration (such as referred to under code C) before the declarant is in a position to present the goods

- A Croatian company having an authorization for simplified declaration (Article 166(2) of the UCC), imports gravel from Bosnia and Herzegovina and releases it into free circulation in form of a simplified declaration. At the moment of submitting the initial declaration for release into free circulation, the goods were not presented to the designated customs office. In this situation, code "F" should be entered in D.E. 1/2 of the simplified declaration. When the goods arrive and are being presented to customs, the code "F" in D.E. 1/2 can be replaced by code "C" in the customs system, upon acceptance of the customs declaration.

X - for a supplementary declaration of simplified declarations covered by B and E

- Oil originating and imported from Kazakhstan was declared for release for free circulation in Croatia, on the basis of a pro forma invoice. After determination of the stock market price for oil, the declarant submits the supplementary declaration containing all the necessary elements for the determination of the customs value. In this case, code "X" should be entered in D.E. 1/2 of the supplementary declaration.
- Preserved peppers originating and imported from Serbia were declared for released for free circulation in Croatia without presenting the goods and the original form of the Proof of Origin. After the presentation of the goods and the original form of the Proof of Origin, the declarant submits the supplementary declaration and the original form of the Proof of Origin to the customs authorities, and enters code "X" in D.E. 1/2 of the supplementary declaration.

Y - for a supplementary declaration of a simplified declarations covered by C and F

- Example for the supplementary declaration of a simplified declaration with code "C"
A Croatian company imports gravel from Bosnia and Herzegovina and releases it for free circulation in the form of a simplified declaration. Afterwards, the declarant submits the supplementary declaration to the customs authorities within the specific time-limit. The necessary supporting documents shall be in the declarant's possession and at the disposal of the customs authorities

within the time-limit for lodging the supplementary declaration. Code "Y" should be entered in D.E. 1/2 of the supplementary declaration.

- Example for the supplementary declaration of a simplified declaration with code "F"
A Croatian company imports gravel from Bosnia and Herzegovina and declares it for free circulation in the form of a simplified declaration without presenting the goods to customs at that moment. After the presentation and the release of the goods, the declarant submits the supplementary declaration within in the specific time-limit. The necessary supporting documents shall be in the declarant's possession and at the disposal of the customs authorities within the time-limit for lodging the supplementary declaration. Code "Y" should be entered in D.E. 1/2 of the supplementary declaration.

Z - For a supplementary declaration under the procedure covered under Article 182 of the UCC

- A Croatian company has an authorization for entry into declarations records. They import memory cards from China that they declared for release into free circulation by entry in their records. When submitting the supplementary declaration in due time as defined in the authorisation, they should indicate code **Z** for D.E. 1/2 in the supplementary declaration.

1/3 Transit Declaration/Proof of customs status type

Column D1 (Annex B, UCC-DA):

T Mixed consignments comprising both goods which are to be placed under the external Union transit procedure and goods which are to be placed under the internal Union transit procedure

- Non-Union goods and Union goods are moved together by road under the transit procedure from Italy to Switzerland in the same means of transport. In that case, D.E. 1/3 should contain the code "T" at header level of the transit declaration [on the item level, it should be defined whether these are goods placed under the external (T1) or internal Union transit procedure (T2)].

T1 - Goods placed under the external Union transit procedure

- Non - Union goods are moving under the external Union transit procedure from Hamburg to Croatia by road. In the transit declaration, the code "T1" should be used for D.E. 1/3.

T2 Goods placed under the internal Union transit procedure in accordance with Article 227 of the UCC, unless Article 286(2) of the UCC-IA applies.

- Union goods are moving under the Internal Union transit procedure from Bulgaria to the destination in France, passing through Serbia. On the transit declaration, the code "T2" should be entered in D.E. 1/3.

T2F - Goods placed under the internal Union transit procedure, in accordance with Article 188 of the UCC-DA

- Union goods are dispatched from Lithuania to the Canary Islands under the Internal Union transit procedure. In this case, the code "T2F" should be used for D.E. 1/3.

T2SM - Goods placed under the internal Union transit procedure, in application of Article 2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992.

- A consignment of Union goods is dispatched and transported by road from Trieste, Italy to San Marino under the internal Union transit procedure. The code "T2SM" should be entered in D.E. 1/3.

Column D2 (Annex B, DA):

T Mixed consignments comprising both goods which are to be placed under the external Union transit procedure and goods which are to be placed under the internal Union transit procedure

- Non-Union goods and Union goods are moved together by rail from Austria to Switzerland under the transit procedure. In this case, the code "T" should be used for D.E. 1/3 at header level of the

transit declaration [on the item level, it should be defined whether these are goods placed under the external (T1) or internal Union transit procedure (T2)].

Column D3 (Annex B, UCC-DA):

T1 - Goods placed under the external Union transit procedure

- Non-Union goods arrived from the USA to Germany. The goods are moved under the external Union transit procedure from Frankfurt airport to Croatia using an electronic transport document as transit declaration. On the transit declaration, the code "T1" should be entered in D.E. 1/3.

TD - Goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure in the context of the application of Article 233(4)(e) of the UCC

- Goods placed under temporary admission with ATA carnet and are being dispatched by air from Warsaw to Lisbon using an electronic transport document. The code "TD" should be entered in D.E. 1/3.

X - Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4)(e) of the UCC

- Union goods are declared in the UK for export to the USA and dispatched with an electronic manifest used as a transit declaration for the transportation of other goods, by a feeder ship to port of Rotterdam, Netherlands with view to be transhipped for further transportation to New York. In this case, D.E. 1/3 should be filled in with using the code "X".

Column E1 (Annex B, UCC-DA)

T2L - Proof establishing the customs status of Union goods

- A consignment of Union goods is dispatched from Poland to Lithuania using road transport and passing through Belarus. For the purpose of proving of the customs status of the Union goods, the code "T2L" should be entered in D.E. 1/3.

T2LF - Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories.

- A consignment of Union goods has been dispatched from Lisbon to Tenerife via the sea, passing through Morocco. For the purpose of proving the customs status of the Union goods, the code "T2LF" should be entered in D.E. 1/3.

T2LSM - Proof establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992.

- The code is applicable exclusively in Italy.
- A consignment of Non- Union goods is shipped under the external Union transit arrangement - T1 from Marseille, France to Genoa, Italy where they are released for free circulation. Afterwards, the goods are moved from Genoa to San Marino under the transit procedure, using the code "**T2LSM**" in D.E. 1/3.

Column E2 (Annex B, UCC-DA)

N - All goods which are not falling under the situations described under codes T2L and T2LF

- On the customs goods manifest, the code "**N**" should be declared in D.E. 1/3 for items which are not falling under the "T2L" or "T2LF" codes, e.g. non-Union goods.

T2L - Proof establishing the customs status of Union goods

- A consignment is dispatched from Ancona, Italy to Zadar, Croatia by sea carrying Union goods. The code "**T2L**" should be entered in D.E. 1/3 of the customs goods manifest.

T2LF - Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories.

- A consignment of Union goods is dispatched from France to the Channel Islands by sea. For the purpose of proving the customs status of the Union goods on the customs goods manifest, the code "**T2LF**" should be entered in D.E. 1/3.

Group 2 – References of messages, documents, certificates, authorisations

2/1 Simplified declaration/Previous documents

Introduction:

Introductory Note 3 of UCC-DA Annex B stipulates *'that certain data is collected only where circumstances warrant it'*.

This means that in situations, where goods are directly placed under a customs procedure (including safety and security data) and no 'previous document' exists, the information concerning D.E. 2/1 is **not** collected.

The following examples refer only to situations where the information concerning D.E. 2/1 is required.

A-columns:

The information concerning D.E. 2/1 is **only** collected if goods placed under TS or in a 'free zone' are directly re-exported.

Using the relevant Union codes, on the 'EXS' / 'Re-Export Notification' enter either:

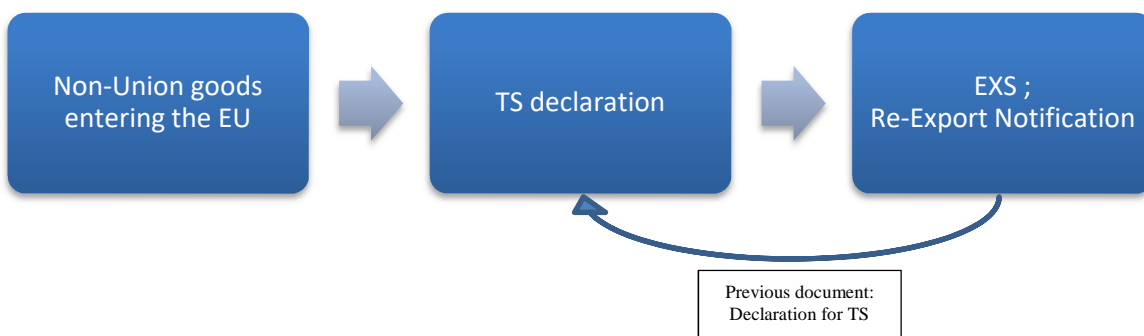
→ the MRN of the TS declaration

→ the reference of the 'free-zone' notification

under which the goods were initially placed.

Example:

'EXS' / 'Re-Export notification' lodged for non-Union goods re-exported directly from a TS facility.



B-columns:

In general:

In most situations, an export declaration (including safety and security data) is lodged directly and no 'previous document' exists. Consequently, the information concerning D.E. 2/1 is **not** collected. This general principle applies also to 'Export Simplified'- / 'OPR' declarations.

In situations where the collection of D.E. 2/1 is warranted, on the 'Export'- / 'Re-Export' declaration, enter (using the relevant Union codes):

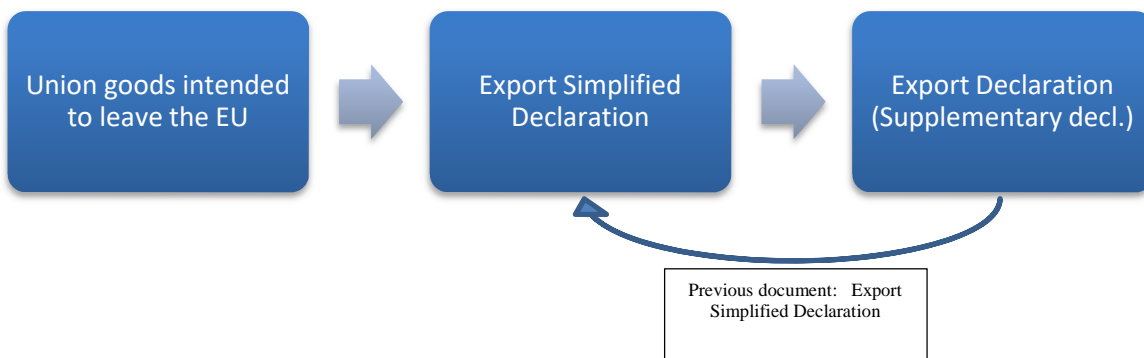
→ the reference data of documents preceding export to a third country/dispatch to a Member State.

Where the declaration concerns goods re-exported, enter the reference data of the declaration entering goods for the previous customs procedure under which the goods were placed.

Union goods

Examples

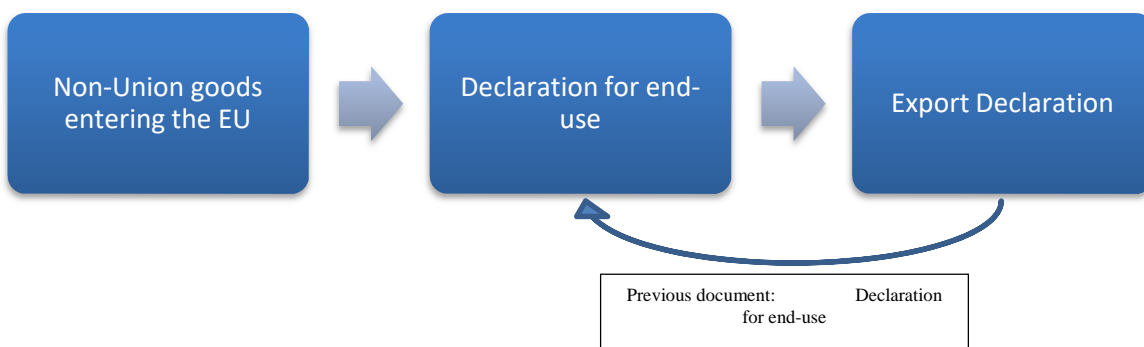
- a) Export declaration lodged as a supplementary declaration complementing the 'Export Simplified Declaration' or EIDR under which the goods were initially placed.



- b) Export declaration lodged following end-use procedure

Explanation:

Aircraft parts which cannot be put to the prescribed end-use (e.g.: due to their condition) and consequently are exported outside of the customs territory of the EU.



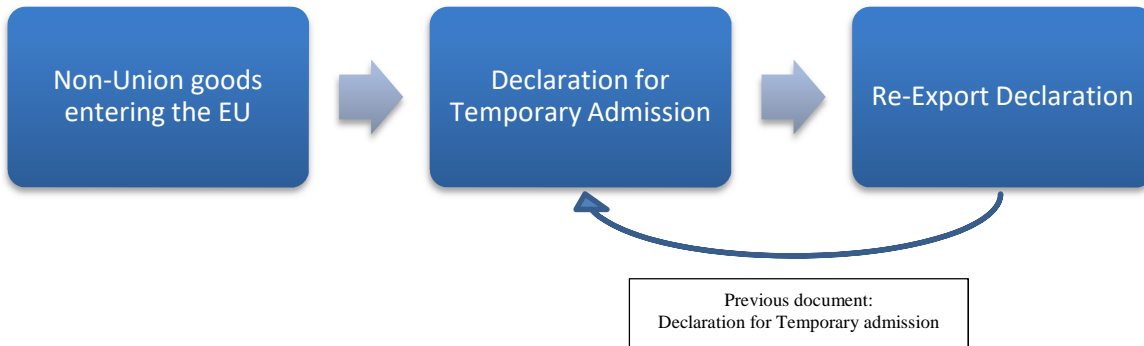
Non-Union goods

Example

Re-Export declaration lodged following a special procedure other than transit (e.g.: inward processing, temporary admission, warehousing)

Explanation:

Re-Export of a work of art (e.g.: a sculpture) after an exhibition in a MS of the EU.



D-columns:

In situations, where the collection of D.E. 2/1 is warranted, on the 'Transit' declaration enter:
→ the reference for TS or the previous customs procedure or corresponding customs documents.
(using the relevant Union codes)

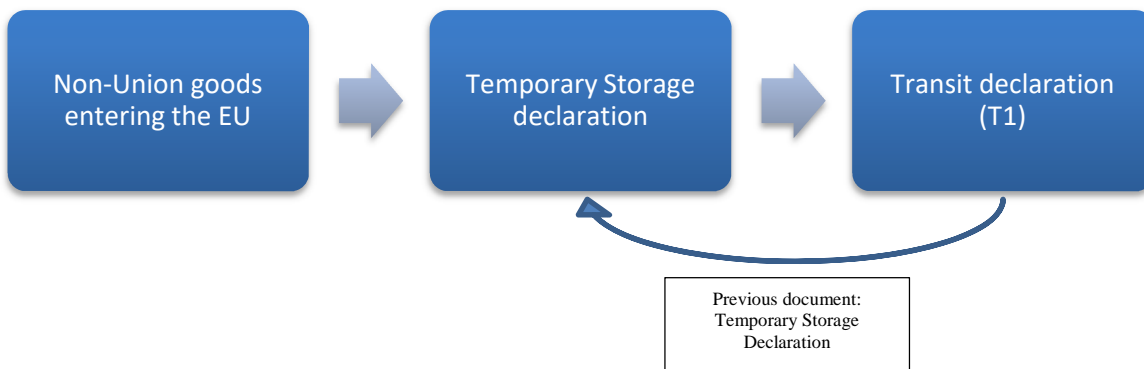
Non-Union goods

Examples

External transit declaration (T1) lodged following TS.

Explanation:

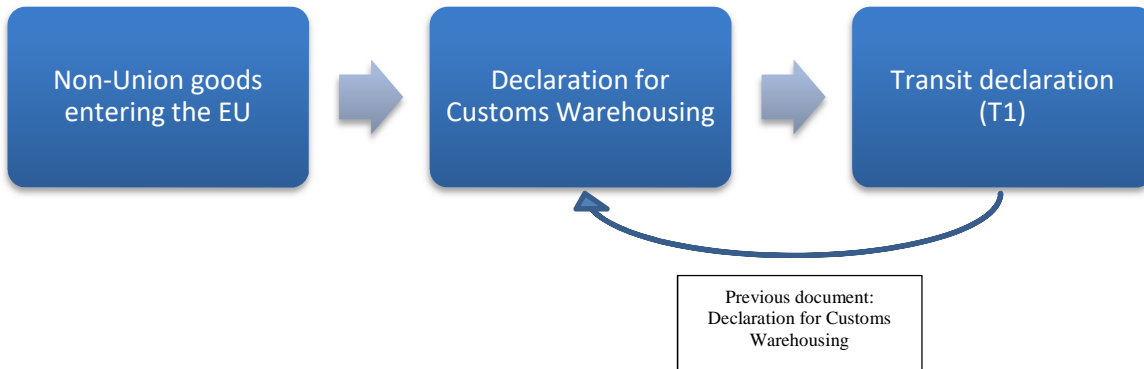
- Placement of non-Union goods under TS upon arrival at the Port of Rotterdam
- Transshipment (under T1) from Rotterdam-Port to a customs warehouse in Amsterdam



External transit declaration (T1) lodged following a special procedure other than transit (e.g.: inward processing, temporary admission, warehousing)

Explanation:

- Placement of non-Union goods under 'customs warehousing' upon arrival at Frankfurt-Airport
- Transhipment (under T1) from Frankfurt-Airport to Stuttgart for placement under IPR.



E-columns:

E1: Proof of customs status of Union goods (T2L/T2LF)

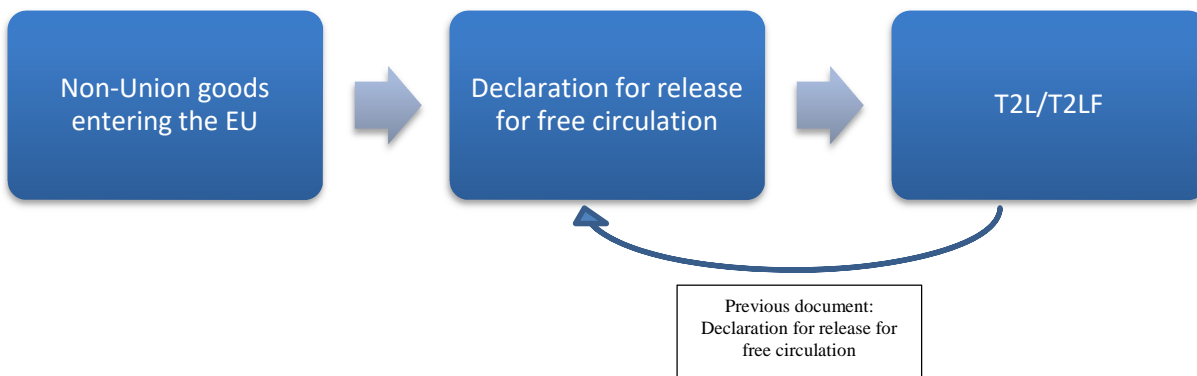
On the T2L/T2LF enter the reference (MRN) of the customs declaration by which the goods have been released for free circulation.

Example:

T2LF established for Union goods intended to be transhipped in the context of trade with special fiscal territories.

Explanation:

- Goods released for free circulation in Paris and transhipped to Guadeloupe under T2LF.



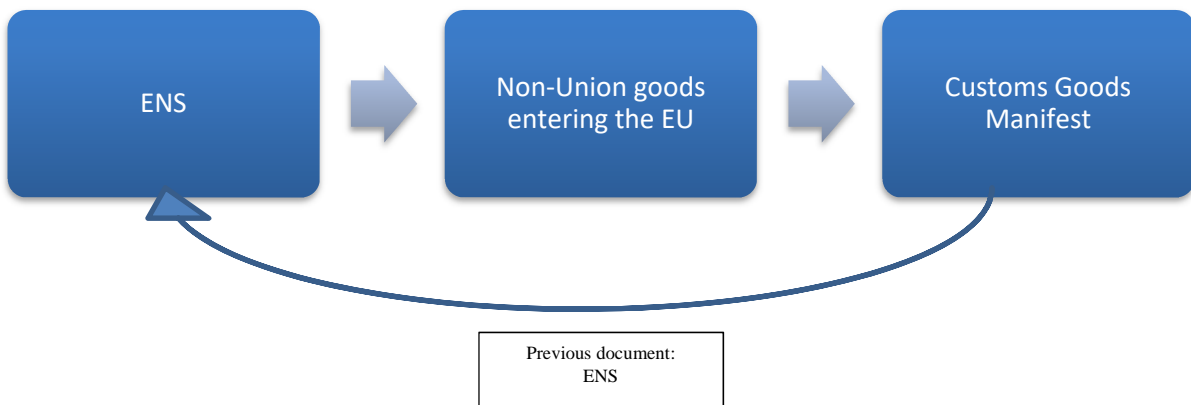
E2: Customs goods manifest

Example

'Customs Goods Manifest' established for Union & Non-Union goods loaded upon a vessel in Rotterdam and transhipped to Marseille.

Non-Union goods

On the 'Customs Goods Manifest' enter the reference (MRN) of the 'Entry Summary Declaration' (ENS) lodged in relation with the goods concerned.



G-columns:

Diversion notification/Notification of arrival (G1 & G2):

In situations, where the collection of D.E. 2/1 is warranted [see Footnote 6], on the 'Notification of arrival' enter:

→ the reference (MRN) of the 'ENS' lodged in relation with the goods concerned



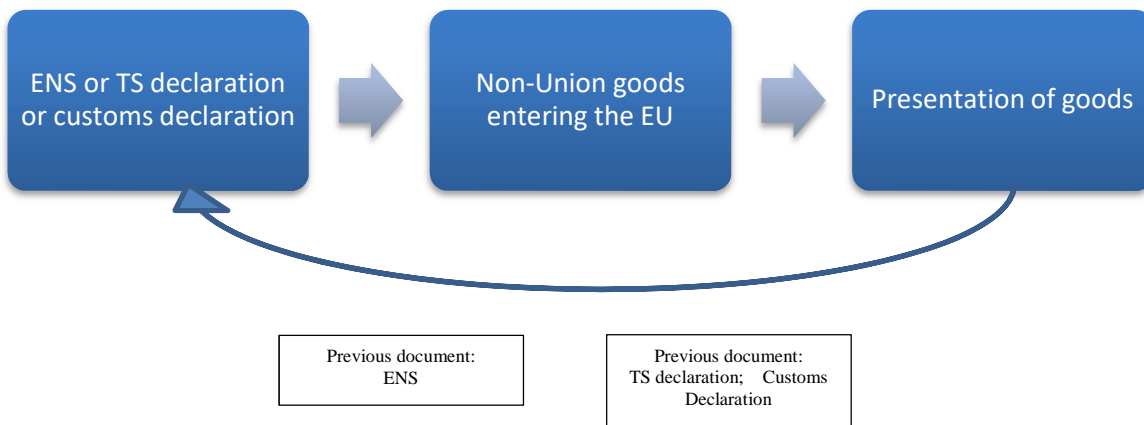
Presentation of goods (G3):

On the 'Presentation Notification' enter either:

- fi the reference (MRN) of the 'Entry Summary Declaration' (ENS) for the goods concerned

or

- fi the reference (MRN) of the declaration in situations where a customs declaration is lodged instead of an ENS
- fi the TS declaration
- fi the customs declaration (e.g: transit declaration T1, 'declaration for customs warehousing' in cases of movement between two customs warehouse facilities).

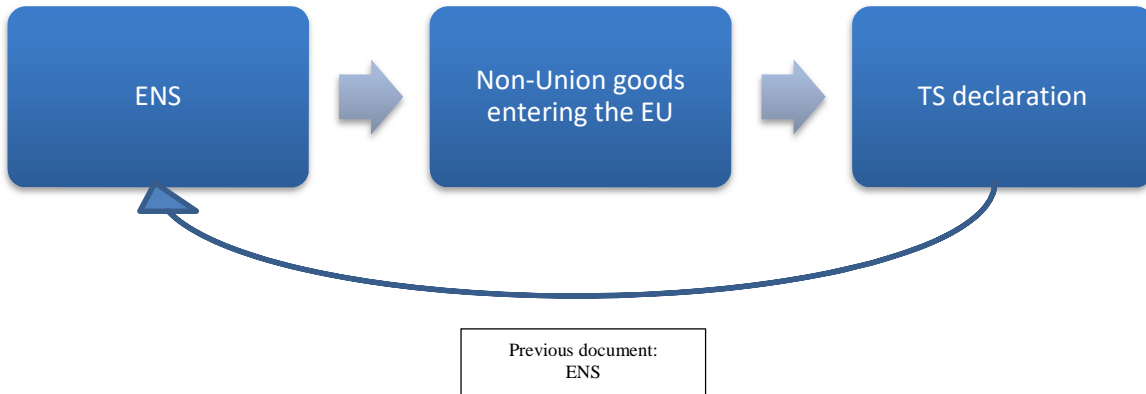


Temporary storage declaration (G4):

In situations, where the collection of D.E. 2/1 is warranted, on the 'TS declaration' enter either:
→ the reference (MRN) of the 'Entry Summary Declaration' (ENS)

Example

Non-Union goods transhipped from Cambodia to Hamburg by sea and placed under TS upon arrival

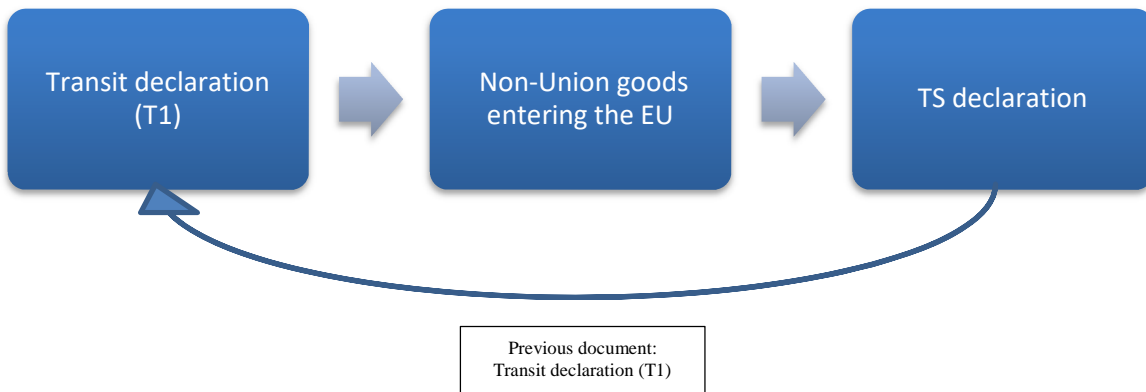


or

→ the reference (MRN) of the declaration in situations where a declaration is lodged instead of an ENS the Transit declaration (T1)

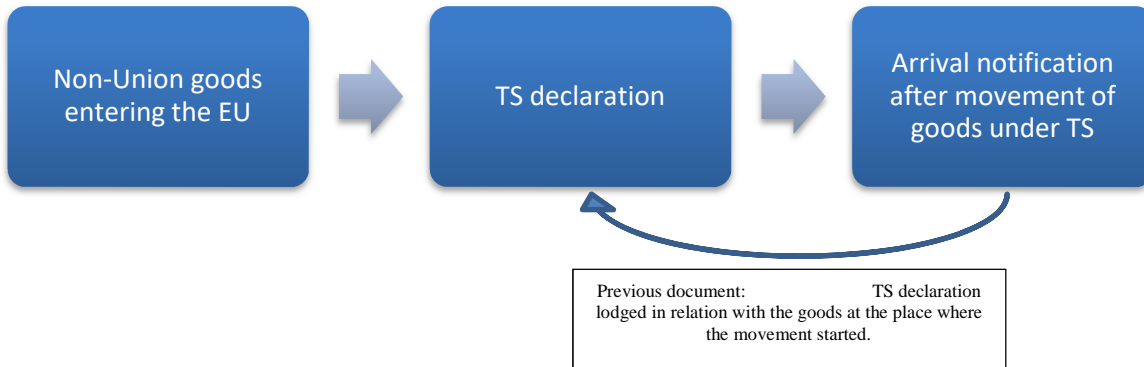
Example

Non-Union goods transhipped from Istanbul to Budapest by road (T1) and placed under TS upon arrival



Arrival notification in case of movement of goods under temporary storage (G5):

Enter the MRN of the TS declaration(s) lodged in relation with the goods at the place where the movement started.



H-columns:

In situations, where the collection of D.E. 2/1 is warranted, on the 'Import' declaration enter either:

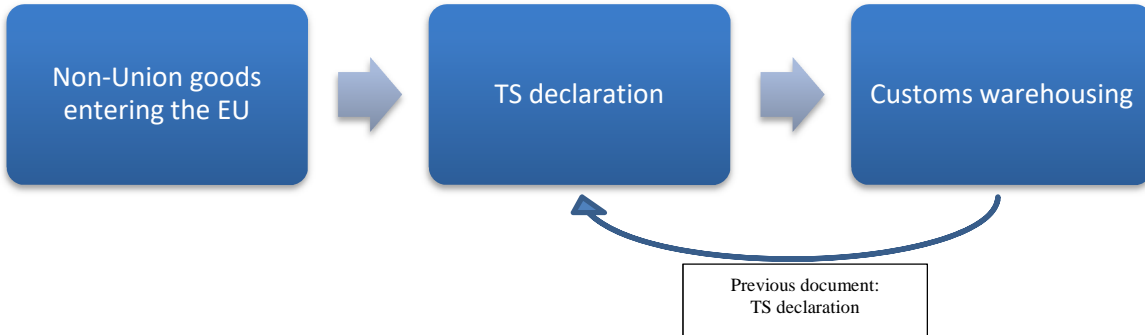
→ the MRN of the TS declaration

→ the reference to any other previous document (see examples below)

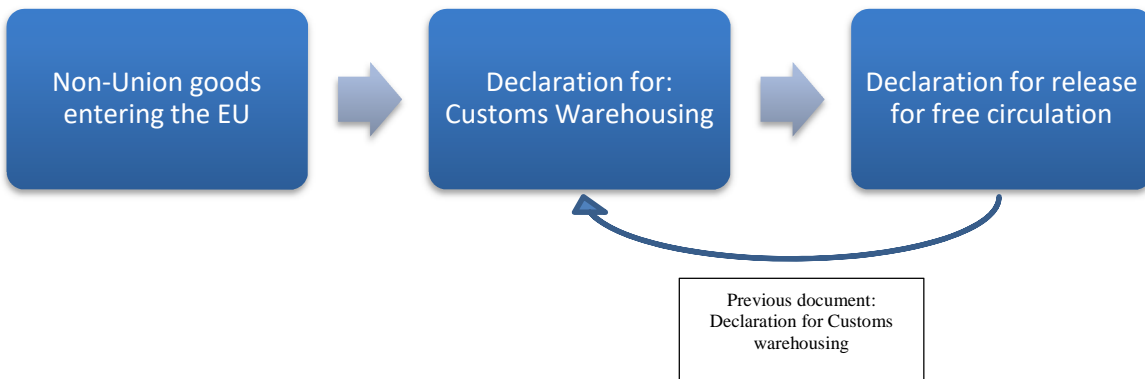
Non-Union goods

Examples

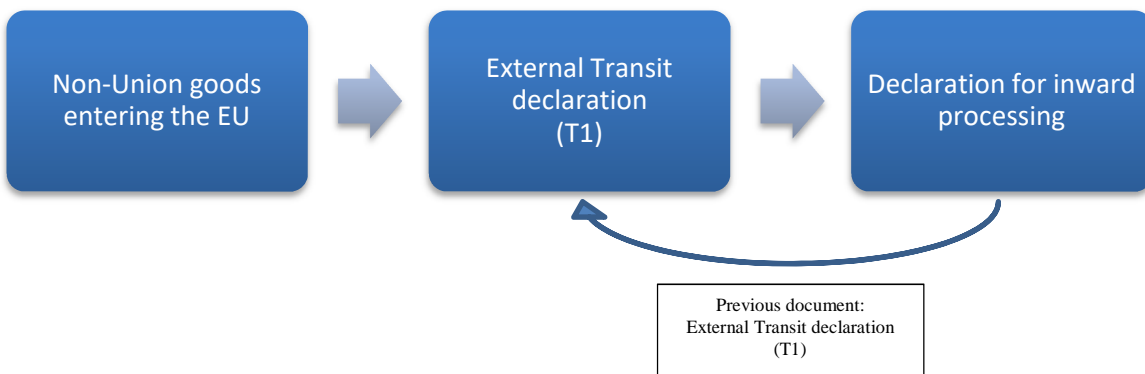
Declaration for placing the goods under customs warehousing lodged following TS



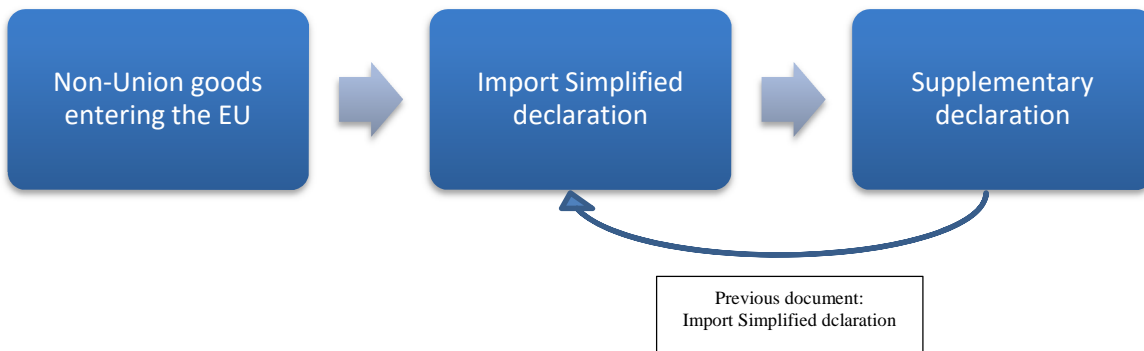
Declaration for release for free circulation lodged following a special procedure other than transit (e.g.: inward processing, temporary admission, warehousing)



Declaration for placing the goods under inward processing lodged following the external transit procedure (T1):



Declaration for release for free circulation lodged as a supplementary declaration complementing the 'Import Simplified Declaration' or EIDR under which the goods were initially placed.



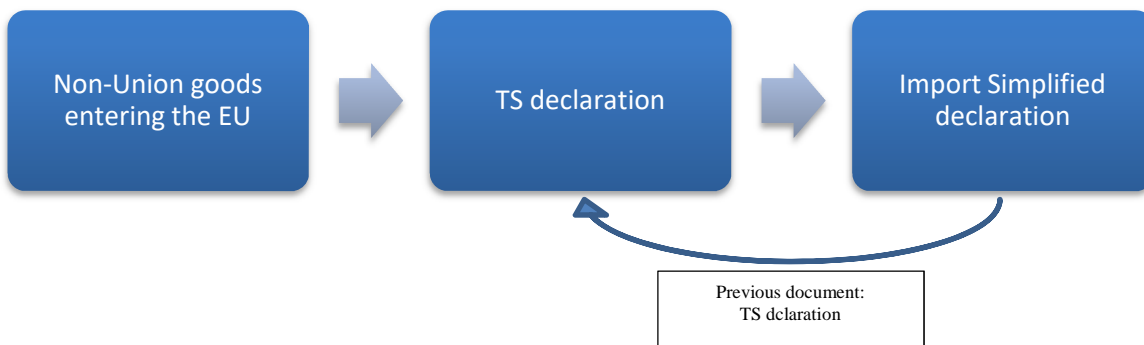
I-columns:

In situations, where the collection of D.E. 2/1 is warranted [see Footnote 5], on the 'Import Simplified declaration' or the 'Presentation notification' for situations covered under I2 enter either:

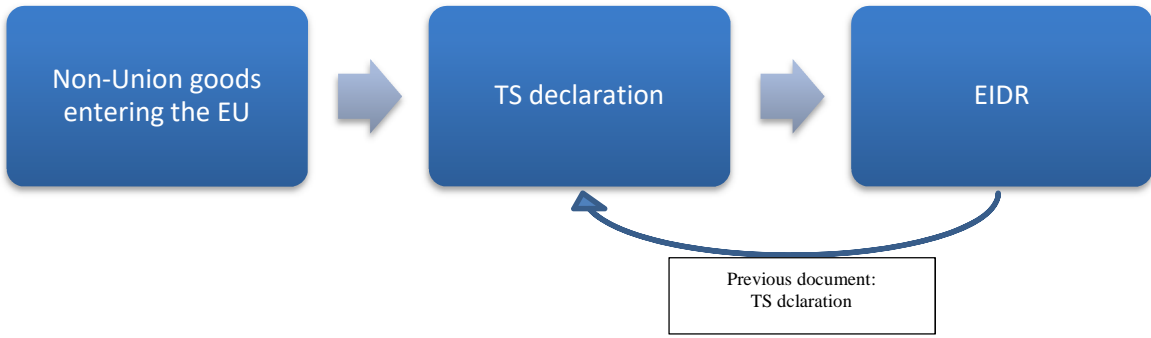
- the MRN of the TS declaration
- the reference to any other previous document

Examples:

'Import Simplified declaration' lodged directly following TS



'Presentation Notification' in case of EIDR lodged directly following TS



2/3 Documents produced, certificates and authorisations, additional references.

Introduction:

The information concerning D.E. 2/3 is only collected in situations where the acceptance of the declaration is subject to the provision of a certain document, certificate, authorisation or any other reference.

The requirement to produce a certain piece of information in support of a declaration can derive from international obligations, Union legislation or national provisions.

The links to documents, certificates and authorizations and additional references and their respective codes can be found in the TARIC database:

http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en.

International agreements:

- Preferential origin

Information about the preferential origin document (e.g.: Form A; EUR.1, etc.) should be entered in D.E. 2/3.

Example:

Certificate of origin Form A N° 004567 dated 01.05.2016 is produced in support of the declaration;

In this situation provide the following information in D.E. 2/3: N865 004567 01.05.2016.

N865	Certificate of origin Form A
------	------------------------------

N.B.:

As from 1 January 2017, beneficiary countries of the EU GSP will progressively start to apply the REX system, replacing the current system of origin certification based on Form A certificates or invoice declarations for low value consignments with Statements on origin. By 30 June 2020, all exporters who wish to benefit from the GSP preferential tariff treatments will have to make out statements of origin.

Example:

A Cambodian textile manufacturer, who is a 'Registered Exporter' in the framework of GSP, consigns originating T-shirts from Cambodia to Spain.

- a) If the total value of originating products consigned exceeds 6 000 €, provide the following information in D.E. 2/3:

C100	Registered Exporter number
U165	Statement on origin made out by a 'Registered Exporter' in the framework of GSP for a total value of originating products consigned exceeding 6000 €

- b) If the total value of originating products consigned does **not** exceed 6 000 €, provide the following information in D.E. 2/3:

U164	Statement of origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding 6000 €.
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(N.B.: These codes can only be used as from the date of deployment of the REX system.)

Union legislation:

- Customs Value

In order to allow customs authorities to verify the declared customs value of a consignment, the invoice which relates to the declared transaction value is required as a supporting document (UCC IA, Article 145).

Example:

Invoice N° 100200/16 dated 15.04.2016 is produced in support of the declaration;

In this situation provide the following information in D.E. 2/3: N935 100200/16 15.04.2016.

N935	The invoice on the basis of which the customs value of the goods is declared
------	--

- Dual Use

The export of dual-use items is subject to control (see Article 9 of Council Regulation (EC) N° 428/2009) and dual-use items may not leave the EU customs territory without an export authorisation.

Example:

Dual use export authorisation N° 1234/16 dated 15.04.2016 is produced in support of the declaration;

In this situation provide the following information in D.E. 2/3: X002 1234/16 15.04.2016.

- [Antidumping](#)

In situations where the import of goods is subject to anti-dumping duties, a **reduction** or **relief** of anti-dumping duties shall be granted under certain conditions (see example below) and provided that legislation foresees this possibility.

Example:

An EO established in Lithuania imports citric acid (commodity code 2918) originating in the People's Republic of China subject to a definitive anti-dumping duty upon import.

Situation 1:

On the one hand, the Lithuanian EO will be granted a **reduction** of the definitive anti-dumping duty under the condition:

- to provide information on the manufacturer of the citric acid in D.E. 6/16 by entering the relevant TARIC additional code.

Situation 2:

On the other hand, the Lithuanian EO will be granted **relief** of the definitive anti-dumping duty under the condition:

- to provide information on the manufacturer of the citric acid in D.E. 6/16 by entering the appropriate TARIC additional code

and

- to provide the following information in D.E. 2/3

N.B.:

All information regarding tariff and non-tariff measures which are applicable for commodity codes can be found on the EC DG TAXUD TARIC internet site:

http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en.

- [Electronic Administrative Document \(e-AD\):](#)

Information about the e-AD produced for the movement of excise goods under suspension of excise duty should be entered in D.E. 2/3.

Example:

On the 12th of May 2016, an authorized warehouse keeper exports cigarettes under suspension of excise duty from Luxembourg to the United States of America. An e-AD with 'Administrative Reference Code' (ARC) N° 16LUXXXXXXXXXXXXXXXXXX is established to cover the movement of the excise goods under suspension of excise duty from the tax warehouse to the office of exit/export.

In the 'Export declaration' the warehouse keeper shall provide the following information in D.E. 2/3: C651 16LUXXXXXXXXXXXXXXXXXX 12.05.2016.

C651	Electronic administrative document (e-AD), as referred to in Article 3(1) of Reg. (EC) No 684/2009
------	--

Group 3 – Parties

3/2 Exporter identification no

For detailed guidance on the exporter, please consult the following link:

http://ec.europa.eu/taxation_customs/resources/documents/customs/customs_code/guidance_definition_exporter_en.pdf

3/20 Representative identification n°

Examples of cases involving representation:

Export

Goods have been declared for temporary export under the outward processing arrangements. Company A is the owner of the goods and it has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union; therefore, Company A is the exporter. However, the holder of the authorisation for outward processing of the goods is company B. This company has appointed a direct representative (customs agent - company C).

Under Article 269(3) of the UCC, a customs declaration entering the temporary export goods for the outward processing arrangements must be made in accordance with the export rules. Customs provisions do not require that the holder of the authorisation for use of the outward processing procedure and the exporter of the temporary export goods must be the same person. However, the customs declaration for the temporary export of goods under the outward processing procedure can be made only by the holder of the authorisation or by the person acting on its behalf pursuant to Article 170(1) 2nd subparagraph of the UCC.

The EORI number of the exporter – company A – will be indicated in D.E. 3/2 Exporter identification n°, since this has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union (Article 1(19) of the UCC-DA). The EORI number of the customs agent who is the representative of the authorisation-holder – company C – will be indicated in D.E. 3/20 Representative identification n°, since the holder of the authorisation has appointed it to act in its name and on its behalf (Article 19 of the UCC). The holder of the authorisation for outward processing – company B – will be the declarant and his EORI number shall be indicated in D.E. 3/18 Declarant identification n°.

Import

- a) *Placing goods under the end use procedure is subject to authorisation. The declaration must be made by the holder of the authorisation or on its behalf (Article 170(1) 2nd subparagraph of the UCC). The holder of the authorisation has appointed a customs agent as its direct representative.*

The holder of the authorisation for end-use – company B – will be the declarant and his EORI number shall be indicated in D.E. 3/18 Declarant identification n°.

The EORI number of the direct representative who completes the customs declaration is indicated in D.E. 3/20 Representative identification n°. As a person other than the debtor, this person may also pay the import duties in lieu of the debtor (Article 77(3) of the UCC).

In this case, code 2 should be entered in D.E. 3/21 Representative status code to designate the status of the representative.

- b) *The importer has appointed a customs agent to act as an indirect representative for the release for free circulation of the goods he imported.*

The EORI number of the importer has to be entered in D.E. 3/16. The EORI number of the customs agent has to be provided in D.E. 3/20 and code 3 should be entered in D.E. 3/21.

As the customs agent is also the declarant because of the indirect representation, his EORI number shall be entered in D.E. 3/18 as well.

3/40 Additional fiscal references identification no

When the import is followed by an intra-Community supply of the goods to another Member State, no VAT is paid upon importation and VAT will be due in the Member State of final destination.

In order to use this procedure, the declarant has to provide information about the importer and the customer in the other Member State in the import declaration.

For the declaration of the importer, the code FR1 followed by the VAT number of the importer has to be used. Where the importer is represented by a tax representative in the Member State where the customs declaration is lodged the code FR3 followed by the VAT number of the tax representative is used. The declaration of the importer and the tax representative are exclusive. This means that the tax representative has only to be declared where the importer is actually represented and in this case the importer cannot be declared.

For the declaration of the customer in the Member State of destination the code FR2 followed by the VAT number of the customer in the Member State of destination has to be used.

In situations of triangular supply where the goods are sold to an intermediate customer who is not the consignee of the goods at the final destination it is the VAT Nr of the customer of the importer which must be provided in the import declaration with code FR2 at the time of importation, and not the VAT Nr of the final consignee in the Member State where the transport ends.

Example:

Goods are imported (declared for release for free circulation using the procedure code 42) in BE and transported directly to a final customer in ES. However, the goods are supplied (i.e. invoiced) by the importer A to a company B in DE which in its turn supplies (i.e. invoices) the goods to the company C in ES. The first supply from A to B takes place in BE but is exempt from VAT as an intra-Community supply. A declares this intra-Community supply in his VAT return in BE and in his monthly recapitulative statement to be submitted in BE, mentioning the VAT number of his client B (the company in DE). B has to declare the transaction as an intra-Community acquisition in his VAT return in DE. Subsequently B makes an intra-Community supply to C, mentioning this supply in his monthly recapitulative statement in DE with the VAT number of C in Spain and with the special code T, indicating it is a simplification for triangular operations. The VAT Nrs. to be mentioned in the import declaration are those of the importer A (preceded by code FR1) or his tax representative (preceded by code FR3) and of the company B in Germany (preceded by code FR2).

Each of these parties (importer, customer and tax representative) can be declared only once per goods item of the import declaration. If parts of the consignment are destined to different customers in other Member States they should be declared under different goods items.

To indicate the evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State, the TARIC code Y044 shall be provided in D.E. 2/3

Documents produced, certificates and authorisations, additional references, followed by the reference number of the transport contract.

Group 4 – Valuation information/Taxes

4/1 Delivery terms

The delivery terms are part of the contractual agreements between seller and buyer. In principle the parties are free to agree whatever they might consider as necessary in order to pursue their commercial interests. The terms of delivery have to be declared in a customs declaration for release for free circulation in order to allow for the correct determination of the customs value of the imported goods which further on is the basis for the determination of statistical value, for calculation of VAT. In the context of export operations, the terms of delivery have to be provided with view to determine the tax base and the statistical value of the goods to be exported.

In international trade parties usually base their contractual agreements on the Incoterms which are international sales terms, published by the International Chamber of Commerce (ICC).

The eighth edition ("Incoterms 2010"¹) is valid since 01.01.2011.

The code list for D.E. 4/1 in Annex B to the UCC-IA provides 11 codes in order to allow the declaration of delivery terms which are based on the Incoterms 2010.

Following the principle that traders are free in their choice relating to the terms and conditions in their contracts they may continue to use previous editions of the Incoterms. To facilitate the completion of customs declarations for traders that have based their contracts on the "Incoterms 2000" the codes "DAF", "DDU", "DES", "DEQ" have been kept in the code list for D.E. 4/1 in Annex B to the UCC-IA.

Where the delivery terms agreed between the parties are not covered by one of these 15 codes the code XXX shall be used. The indication of the code "XXX" shall be followed by a narrative description of the delivery terms given in the contract which shall be inserted in the second subdivision of D.E. 4/1.

DAF Delivered At Frontier

"Delivered at Frontier" means that the seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport not unloaded, cleared for export, but not cleared for import at the named point and place at the frontier, but before the customs border of the adjoining country. The term 'frontier' may be used for any frontier including that of the country of export.

EXW Ex Works

"Ex Works" means that the seller delivers when it places the goods at the disposal of the buyer at the seller's premises or at another named place (i.e., factory, warehouse, etc.).

FCA Free Carrier

"Free Carrier" means that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place.

CPT Carriage Paid To

¹ Source: International Chamber of Commerce: <http://www.iccwbo.org/products-and-services/trade-facilitation/incoterms-2010/the-incoterms-rules/>

“Carriage Paid To” means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.

CIP Carriage And Insurance Paid To

“Carriage and Insurance Paid to” means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.

The seller is required to obtain insurance only on a minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.

DAT Delivered At Terminal

“Delivered At Terminal” means that the seller delivers the goods when they are unloaded from the arriving means of transport, are placed at the disposal of the buyer at the named port or place of destination. “Terminal” includes any place, whether covered or not, such as a quay, warehouse, container yard or road, rail or air cargo terminal.

DAP Delivered At Place

“Delivered at Place” means that the seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination.

DDP Delivered Duty Paid

“Delivered Duty Paid” means that the goods are delivered by the seller when they are placed at the disposal of the buyer, cleared for import on the arriving means of transport ready for unloading at the named place of destination. The seller bears all the costs involved in bringing the goods to the place of destination and has an obligation to clear the goods not only for export, but also for import, to pay any duty for both export and import and to carry out all customs formalities.

DDU Delivered Duty Unpaid

“Delivered Duty Unpaid” means that the seller delivers the goods to the buyer, not cleared for import, and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear the costs involved in bringing the goods thereto, other than any 'duty' (including the customs formalities and the payment of formalities, customs duties, taxes and other charges) for import in the country of destination. Such 'duty' has to be borne by the buyer as well as any costs and risks caused by his failure to clear the goods for import in time.

FAS Free Alongside Ship

“Free Alongside Ship” means that the seller delivers when the goods are placed alongside the vessel (e.g., on a quay or a barge) nominated by the buyer at the named port of shipment. The buyer bears all costs from that moment onwards.

FOB Free On Board

FOB Free On Board, is used only for sea or inland waterway transport and it means that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment.

CFR Cost and Freight

"Cost and Freight" is used only for sea or inland waterway transport and it means that the seller delivers the goods on board the vessel or procures the goods already so delivered. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.

CIF Cost, Insurance and Freight

"Cost, Insurance and Freight" is used only for sea or inland waterway transport and it means that the seller delivers the goods on board the vessel or procures the goods already so delivered. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.

DES Delivered Ex Ship

"Delivered Ex Ship" is used only for sea or inland waterway transport and it means that the seller delivers when the goods are placed at the disposal of the buyer on board the ship not cleared for import at the named port of destination. The seller has to bear all the costs and risks involved in bringing the goods to the named port of destination before discharging.

DEQ Delivered Ex Quay

"Delivered Ex Quay" is used only for sea or inland waterway transport and it means that the seller delivers when the goods are placed at the disposal of the buyer not cleared for import on the quay (wharf) at the named port of destination. The seller has to bear costs and risks involved in bringing the goods to the named port of destination and discharging the goods on the quay (wharf). The DEQ term requires the buyer to clear the goods for import and to pay for all formalities, duties, taxes and other charges upon import.

4/2 Transport charges method of payment

Examples:

1. A private person from EU is sending on monthly basis to another private person in USA packages containing different goods for private use. The packages are being sent as express consignments and the transport charges are paid to the express courier by direct debit to cash account of the person in EU (based on a pro forma invoice sent by the courier before the package is taken by the express courier to be delivered).

In the exit summary declaration – express consignments – the transport company (the express courier) will complete DE 4/2 with code “D”.

2. A private person is selling handmade products outside EU based on the orders on weekly basis for the same quantity of goods. The person is sending the packages with one transport company at the same cost of transport every week. Based on an agreement with the transport company, the transport charges are paid using the standing order method (a fixed regular payment from the account).

In the exit summary declaration – express consignments – the transport company will complete DE 4/2 with code “D”.

4/3 Calculation of taxes – Tax type

A00	Customs duties	This type of tax is applicable upon import
A30	Definitive antidumping duties	Anti-dumping duties can be imposed when goods are dumped, i.e. the export price at which the product is sold on the Union market is considered to be lower than the price on the producer's home market http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm
A35	Provisional antidumping duties	Provisional anti-dumping duties can be changed to definitive anti-dumping duties or be revoked. For details please refer to the TARIC website or to the list of cases available at: http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm
A40	Definitive countervailing duties	Countervailing duties can be imposed on recompose export subvention. For details please refer to the TARIC website or to the list of cases available at: http://ec.europa.eu/trade/policy/accessing-markets/trade-defence/actions-against-imports-into-the-eu/anti-subsidy/
A45	Provisional countervailing duties	Provisional countervailing duties can be changed to definitive countervailing duties or be revoked. For details please refer to the TARIC website or to the list of cases available at: http://ec.europa.eu/trade/policy/accessing-markets/trade-defence/actions-against-imports-into-the-eu/anti-subsidy/
B00	VAT	Value added tax collected according to Council Directive 2006/112/EC
C00	Export taxes	This type of tax is applicable upon export
E00	Duties collected on behalf of other countries	Duties collected on behalf of San Marino, Andorra

See examples under DE 4/8.

4/4 Calculation of taxes – Tax base

See examples under DE 4/8.

4/5 Calculation of taxes – Tax rate

See examples under DE 4/8.

4/6 Calculation of taxes – Payable tax amount

See examples under DE 4/8.

4/7 Calculation of taxes – Total

See examples under DE 4/8.

4/8 Calculation of taxes – Method of payment

The following examples refer to data elements from 4/3 to 4/8 regarding the calculation of taxes and are made on the assumption that DE 4/3 – 4/8 are filled in, without prejudice to their mandatory or optional character. The rates of VAT have been given as the example only because they differ between Member States.

In case of export declaration, according to art. 81 (1) and (2) of UCC, a customs debt on export shall be incurred through the placing of goods liable to export duty under the export procedure or the outward processing procedure. The customs debt shall be incurred at the time of acceptance of the customs declaration.

At this moment there are no export duty is applicable.

Examples:

1. Import of jewels from China

TARIC Code – 7117 90 00 00

Customs value – 3 000 EUR (CIF Constanta) and payment in cash for customs duties (A) and VAT postponed payment (G).

TAX TYPE	TAX BASE	TAX RATE	PAYABLE TAX AMOUNT	METHOD OF PAYMENT
A00	3 000	4%	120	A
B00	3 120	20%	624	G
		TOTAL	120	

2. Import of postal stamps from USA

TARIC Code – 4907 00 10 00,

Price paid – 15 954,00 EUR (EXW USA), cost of transport up to the place of introduction into EU – 850,00 EUR and payment by direct debit to agent's cash account for customs duty (D) and payment by cash for VAT (A). This example covers the situation where no taxable transport and insurance fees exist.

Customs value – 15 954,00 EUR (price paid) + 850,00 EUR (cost of transport up to the place of introduction into EU) – 16 804,00 EUR.

TAX TYPE	TAX BASE	TAX RATE	PAYABLE TAX AMOUNT	METHOD OF PAYMENT
A00	16 804,00	0%	0	D
B00	16 804,00	20%	3 361,00	A
		TOTAL	3 361,00	

3. Import of biscuits from USA

TARIC Code - 1 905 90 45 00

Calculation of third country duty with EA and ADFM based on more than one measurement units

Third country duty (US) - 9 % + EA(1) MAX 20.7 % +ADFM(1)

Additional Code – 7306 (Meursing) – EA – 65,46 EUR/100 kg

- ADFM – 4,16 EUR/100 kg

Declaration:

DE 6/1 Net mass = 10 000 kg = 100 DTN (1 DTN – 100 kg TARIC codification)

DE 4/4 – Customs value = 15 000,00 EUR

- VAT value = 15 000,00 EUR (customs value) + 3 105,00 EUR (import duty) +416,00

EUR (import duty) = 18 521,00 EUR

In this case, the VAT rate is 9%.

D.E. 4/3 TAX TYPE	D.E. 4/4 TAX BASE Measurement Unit code		D.E. 4/5 TAX RATE	D.E. 4/6 PAYABLE TAX AMOUNT	D.E. 4/3 ADDITIONAL DUTY	D.E. 4/8 METHOD OF PAYMENT
A00	(customs value – EUR)	15 000,00	20,7%	3 105,00		P
A00	DTN	100,00	4,16	416,00	ADFM ¹	P
			Total A00	3 521,00		
B00	EUR	18 521,00	9 %	1 666,89		P
			DE 4/7 Total (EUR)	5 187,89		P

It can be different methods of payment in one declaration depending on national solutions applied.

4. Calculation of third country duty based on more than one measurement units

DE 6/15 Code TARIC	DE 6/8 – Description of goods
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages
- 2208 90	Other
- - 2208 90 91	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding

¹ additional duty on flour contents

--- 2208 90 91	2 litres or less
--- 2208 90 91 10	Goods obtained from agricultural products listed in Annex I to the EEC Treaty
DE 6/2 - Supplementary unit - l alc. 100% (LPA)	
- HLT	
Litre pure (100%) alcohol (L alc. 100% (LPA)) = 1 000*50% = 500	
Hectolitre (HLT) = litre/100 = 1 000/100 = 10	
Third country duty: 1 EUR / % vol/hl + 6,40 EUR / hl	
%vol = 50%	
%vol/hl (ASV X) = 50*10 = 500	
National excise: 750,00 EUR / % vol/hl	

Declaration:

DE 6/1 Net mass = 1 000 kg

DE 6/2 Supplementary unit :

- l alc. 100% (LPA) – 500

- HLT – 10

DE 4/3 Tax Type: 020 – national excise code

DE 4/4 Tax Base:

- Customs value = 10 000,00 EUR

- National excise tax base

- VAT value = customs value + import duties + national excise

E.4/3 TAX TYPE	D.E. 4/4 TAX BASE		TAX RATE	PAYABLE TAX AMOUNT	DE 4/8 METHOD OF PAYMENT
	Measurement	Unit code			
A00	% vol/hl	500,00	1,00 EUR	500,00	P
A00	hl	10	6,40 EUR	64,00	P
			Total A00	564,00 EUR	
020		5	750,00 (EUR)	3 750,00	P
B00		14 314,00	20%	2 863,00	
			DE 4/7		
			Total (EUR)	7 177,00	P

Different methods of payment may be entered in the same declaration depending on the national solutions applied.

4/9 Additions and deductions

Examples:

- a) Goods placed under free circulation in Romania (Constanta Customs Office)
- delivery term EXW Beijing (China)
 - place of destination: Constanta Port
 - price of goods 1 100 EUR
 - transport costs, loading and handling charges and insurance costs up to Constanta Port – 500 EUR

In DE 4/9 the information "AK – 500 EUR" is entered.

- b) Invoiced amount CIP Bucharest 3 740,00 EUR,
- country of export USA, place of introduction to EU – Hamburg Port
 - transport costs from Hamburg to Bucharest 300 EUR

In DE 4/9 the information "BA – 300,00 EUR" is entered.

4/13 Valuation indicators

The valuation indicators should be declared considering the contractual conditions of the transaction.

Examples:

- a) Goods subject to party relationship and on which the sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code but not to any of the other situations defined under 2nd and 4th digits would entail the use of code combination "1010".

1 st digit	1	Party relationship, whether there is price influence or not
2 nd digit	0	No restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code
3 rd digit	1	Sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code
4 th digit	0	The sale is not subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller

- b) Goods subject restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code, but not to any of the other situations defined under 1st, 3rd and 4th digits would entail the use of code combination "0100"

1 st digit	0	No party relationship, whether there is price influence or not
2 nd digit	1	Restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code
3 rd digit	0	Sale or price is not subject to some condition or consideration in accordance with Article 70(3)(b) of the Code
4 th digit	0	The sale is not subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller

- c) Goods subject to party relationship, but not to any of the other situations defined under 2nd, 3rd and 4th digits would entail the use of code combination "1000"

1 st digit	1	Party relationship, whether there is price influence or not
2 nd digit	0	No restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code
3 rd digit	0	Sale or price is not subject to some condition or consideration in accordance with Article 70(3)(b) of the Code
4 th digit	0	The sale is not subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller

4/14 Item price/amount

Item price will be the part of the invoiced price, which relates to the item involved.

If DE 4/11 is used, it will be the part of the invoiced price, which relates to the item by the delivery terms.

The sum of the amount filled in for DE 4/14 of all items in a customs declaration must be equal to the total amount filled in for DE 4/11.

The item price shall be indicated in the currency mentioned in DE 4/10 and may have two decimal digits.

In case DE 4/11 is not used, the same method of completion of DE 4/14 applies.

4/16 Valuation method

Depending on the method used to determine the customs value of the goods, it must be inserted the corresponding code, as follows:

1 – the transaction value of the imported goods; in order to determine a customs value under the provisions of article 70 UCC, it must be established whether the parties to a transaction can be regarded as buyer and seller and thus whether the transaction constitutes a sale in legal terms as well as in a commercial sense.

According to article 74 UCC, where the customs value of goods cannot be determined under article 70, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.

2 – the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued

3 – the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued

4 – the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers

5 – the computed value of the goods (all the costs regarding the production of the imported goods, an amount for profit and general expenses and the costs of transport, including loading and handling charges and insurance that occurred up to the place of their introduction in the customs territory of the Union)

6 – where the customs value cannot be determined under the methods described above, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions regarding customs valuation (Adapt Methods 1 to 5 to fit unusual circumstances. Examples: Free of charge goods, Used goods, Rented/ leased goods)

4/17 Preference

This DE contains information on the tariff treatment of goods, even when no preferential treatment is requested.

'Tariff treatment' covers not only preferences in the narrow sense (e.g. reduced import duty rates under the GSP or under arrangements with ACP countries), but also various other measures affecting customs duties like 'tariff quotas' and 'suspensions'.

For the purposes of this D.E., 'preference' also covers application of the normal third-country duty rate and non-imposition of customs duties under customs union agreements.

For reasons connected with the efficiency of the legislation, no comprehensively valid list of codes to be used in this box can be established. Therefore a 'matrix approach' has been taken: the necessary three-digit code has to be made up of a one-digit code (standing for a general measure) followed by a two-digit code (standing for a more detailed breakdown). It has to be noted that not all code combinations in the matrix are possible from a legal point of view or would make sense.

Furthermore, as D.E. 4/17 is logically linked to D.E. 6/14-6/17 ('commodity code') and D.E. 5/15 Country of origin and D.E. 5/16 Country of preferential origin, only certain commodities originating in certain countries might be eligible for any given tariff treatment at any given time.

N.B. All the examples given in this guidance document for tariff and non-tariff measures are liable to change in line with future EU legislation. For details of the commodity and country codes for any particular period, please check on DG TAXUD's TARIC website:

http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&Taric=&MinCharFts=3&EndPub=&MeasText=&Area=&callbackuri=CBU-7&Regulation=&LangDescr=&MeasType=&StartPub=&SimDate=20160227&LastSelectedCode=&OrderNum=&GoodsText=&Level=&Expand=false

In accordance with the Union legislation in force and international agreements concluded by the Union, the codes could be as follows:

Codes used if no preferential treatment is applied

DE 4/17	Tariff regimes to be applied	Examples
100	Erga Omnes third-country duty rates (normal duty rates under Article 20(3)(c) of the CCC) In these cases, a preferential customs duty either is not requested or does not exist.	Date: 19/05/2016 Commodity code: 1507 10 90 00 Country code: CA

110	<p>Erga Omnes autonomous tariff suspension</p> <p>Temporary suspensions from the autonomous customs duties are granted for certain goods from the agricultural, chemical, aeronautical and microelectronics sectors. Most of them are listed in annual regulations (the basic regulation on the autonomous suspensions is Regulation 1387/2013 which is amended twice a year to add or withdraw products from its annex). Others are shown as footnotes to certain CN codes and are applicable for an indefinite period. The normal duty rates can be suspended either totally (e.g. Chapter 27) or partially (e.g. 2905 44, 3201 20 00, 3824 60, etc.).</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 0811 90 95 30</p> <p>Country code: US</p>
118	<p>Erga Omnes autonomous tariff suspensions with certificate confirming the special nature of the product</p> <p>Currently not applicable.</p>	
119	<p>Erga Omnes autonomous tariff suspensions subject to an 'airworthiness certificate'</p> <p>The legal basis for these suspensions is Council Regulation (EC) No 1147/2002 of 25 June 2002 temporarily suspending the autonomous Common Customs Tariff duties on certain goods imported with airworthiness certificates.</p> <p>These suspensions are granted only if an airworthiness certificate has been presented.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 9025 80 40 10</p> <p>Country code: CA</p> <p>Please read footnote CD333</p>
120	<p>Non-preferential tariff quotas</p> <p>Includes WTO, autonomous, Erga Omnes and origin-related tariff quotas.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 7202 49 10 20</p> <p>Country code: AU</p>
125	<p>Non-preferential tariff quotas subject to a special certificate</p> <p>These must be documents other than origin certificates, e.g. pedigree certificates, handicraft certificates or handlooms certificates.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 0206 29 91 39</p> <p><u>Country code: DZ</u></p> <p>Please read footnote CD156 or CD227</p>
128	<p>Erga Omnes tariff quotas following outward processing</p> <p>Certain tariff quotas under code 128 are granted only pursuant to the EU legislation about the arrangements regarding processing.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 5209 11 00 00</p> <p>Country code: Erga Omnes</p> <p>Please read footnote CD605</p>

150	<p>Admission to CN codes subject to special certificates</p> <p>Most of these cases and the relevant certificates are mentioned in the Combined Nomenclature (see preliminary provisions). Others are mentioned as footnotes to the relevant CN codes, e.g. 0202 30 50.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 0806 10 10 05</p> <p>Country code: CA</p> <p>Please read footnote CD376.</p>
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Codes used for the Generalised System of Preferences (GSP)

DE 4/17	Tariff regimes to be applied	Examples
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200	<p>GSP duty rate without conditions or limits</p> <p>The basic regulation applying the Union scheme of generalised tariff preferences is Council Regulation (EC) No 978/2012. The same Regulation also establishes special incentives for sustainable development and good governance and grants a further tariff reduction to countries abiding by the rules of these arrangements (currently this is the case for several countries - Bolivia, Moldova, etc. See Commission <u>Decision 2005/924/EC</u>).</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 2930 90 99 10</p> <p>http://ec.europa.eu/taxation_customs/dds/cgi-bin/tarduty?ProdLine=80&Type=0&Action=1&Lang=EN&SimDate=20060303&YesNo=1&Indent=-1&Flag=1&Test=tarduty&Periodic=0&Download=0&Taric=1507109000&Country=BH%2F0640&Da</p> <p>Country code: BO</p>
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218	<p>GSP suspensions with certificate confirming the special nature of the product Currently not applicable.</p>	
220	<p>GSP tariff quotas Certain tariff quotas under code 220 are granted only pursuant to the EU legislation on the GSP.</p>	<p><u>Date:</u> 19/05/2016 Commodity code: 8712 00 70 99 Country code: KH Please read footnote CD982</p>
225	<p>GSP tariff quotas subject to a special certificate These must be documents other than certificates of origin, form A (or invoice declarations), e.g. an import licence. Currently not applicable.</p>	

250	Admission to CN codes with special GSP rates subject to a special certificate Currently not applicable.	
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Codes used for preferential agreements

DE 4/17	Tariff regimes to be applied	Examples
300	Preferential duty rate without conditions or limits (including ceilings) Application of the preferential duty rates under the relevant agreement. Application of the tariff ceilings (for example, Council Regulation (EC) No 2286/2002 of 10 December 2002 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EC) No 1706/98).	Date: 19/05/2016 Commodity code: 1507109000 Country code: TR
310	Preferential agreements: tariff suspensions Example of the legal basis for this kind of tariff suspension: Council Regulation (EC) No 1140/2004 of 21 June 2004 suspending the autonomous Common Customs Tariff duties on certain fishery products originating in Ceuta and Melilla.	Date: 19/05/2016 Commodity code: 1604 16 00 00 Country code: XC
318	Preferential suspensions with certificate confirming the special nature of the product Currently not applicable.	
320	Preferential tariff quotas The preferential duty rates are applicable only within the limits of quotas. They can be managed on a 'first come - first served' basis or by licences.	Date: 19/05/2016 Commodity code: 0302 13 00 00 Country code: NO

325	<p>Preferential tariff quotas subject to a special certificate</p> <p>These special certificates must be documents other than EUR.1 movement certificates (or invoice declarations), e.g. an import licence.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 1701 12 90 00</p> <p>Country code: AL</p> <p>Please read footnote CD479</p>
350	<p>Admission to CN codes with special preferential rates subject to a special certificate</p> <p>Currently not applicable.</p>	

Codes used under customs union agreements concluded by the Union

DE 4/17	Tariff regimes to be applied	Examples
400	<p>Customs duties under customs union agreements concluded by the Union</p> <p>This code is used when customs duties are imposed in the framework of customs union agreements with Andorra, San Marino and Turkey.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 1517 10 10 00</p> <p>Country code: TR</p>
420	<p>Customs Union Quota</p> <p>This code is used for tariff quota according to provisions of the customs union agreements, e.g., Commission Regulation (EC) No 816/2007.</p>	<p>Date: 19/05/2016</p> <p>Commodity code: 1704 10 10 00</p> <p>Country code: TR</p>

Codes used in the context of trade with special fiscal territories

500	This code is used when apply preferences in the context of trade with special fiscal territories (a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply - Mount Athos, the Canary Islands, the French overseas departments, the Åland Islands, the Channel Islands.	
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4/19 Postal charges

This data element corresponds to the transport charges paid for a postal consignment and is paid or charged to the mailer (consignor) and it is necessary for the determination of the customs value of the postal consignment.

Postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the customs territory of the Union.

Group 5 – Dates/Times/Periods/Places/Countries/Regions

5/8 Country of destination code

Export

Examples:

- a) An Austrian company sold the goods to a buyer established in the USA. According to the transport and transit documents (CMR consignment note and TIR carnet), the goods should be delivered to the premises of the freight forwarding company located in the Kaliningrad region of Russia. In this case, the country of destination should be Russia.
- b) An Italian company sold goods to a buyer established in Switzerland. The goods are shipped by rail. According to the CIM consignment note, the goods should be delivered to the terminal in Poland and from there, according to the sales contract, the goods should be delivered by road to the branch offices of the Swiss company in Ukraine. In this case, the country of destination should be Ukraine.

Transit

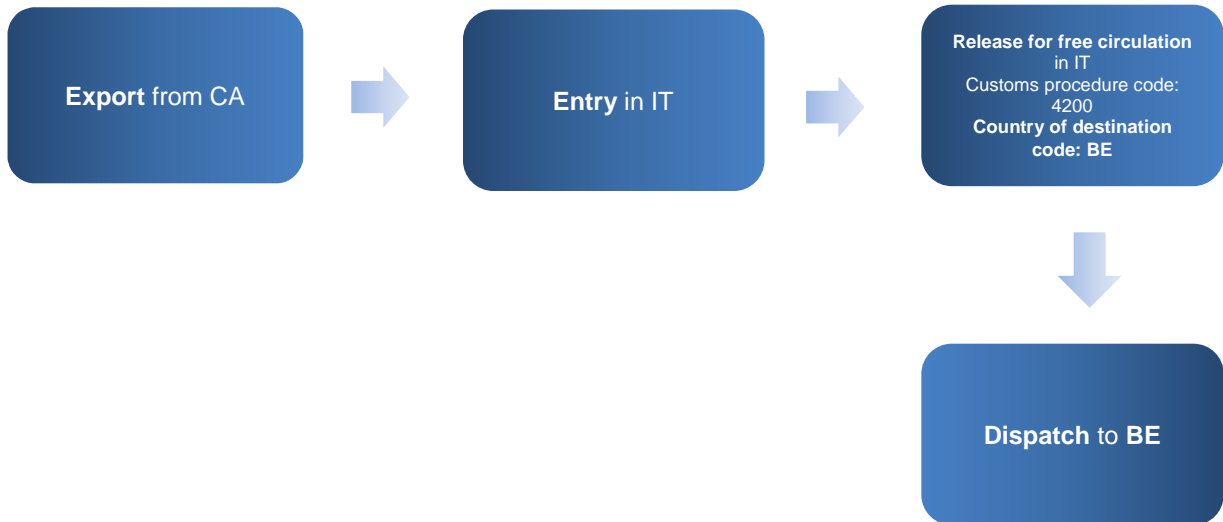
Examples:

- a) Goods are placed under the common transit procedure in Belgium. According to the transport document, the goods should be delivered to the premises of the freight forwarding company located in Istanbul. In this case, the country of destination should be Turkey.
 - b) Goods are placed under the Union transit procedure in Italy and shipped by rail. According to the CIM consignment note, the goods should be delivered to the terminal in Poland for transshipment, and from there, according to the sales contract, the goods should be delivered by road to the branch offices of the Italian company in Ukraine. In this case, the country of destination should be Ukraine.
 - c) Goods are placed under the Union transit procedure in Italy for their movement by road to the Netherlands. After the transshipment, the goods are shipped on the regular shipping vessel going from Rotterdam to Lisbon. According to the freight forwarder's bill of lading, the goods should then be delivered to the consignee in China. In this case, the country of destination should be China.
-

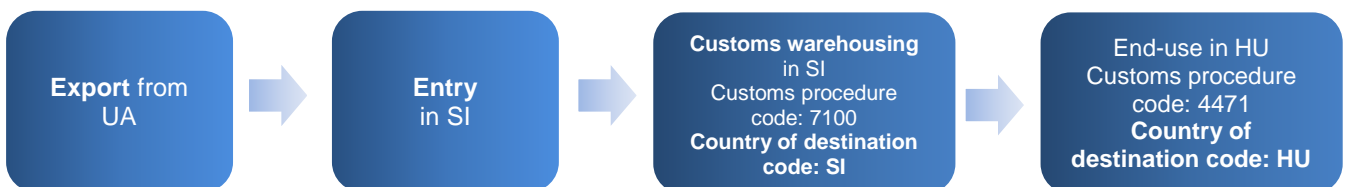
Import

Examples:

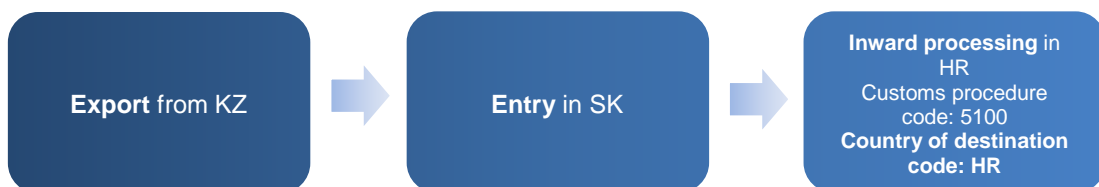
Goods exported from Canada are released for free circulation in the Italy and directly dispatched to Belgium:



Goods exported from Ukraine are released for end-use procedure in Hungary, after having been placed under a customs warehousing procedure in Slovenia:



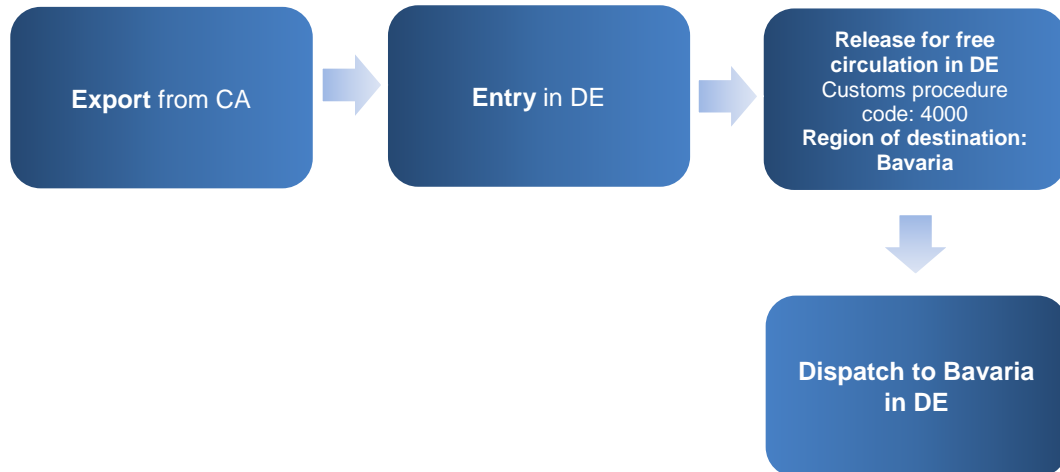
Goods dispatched from Kazakhstan are released for inward processing procedure in Slovakia. The processing of goods will take place in Croatia:



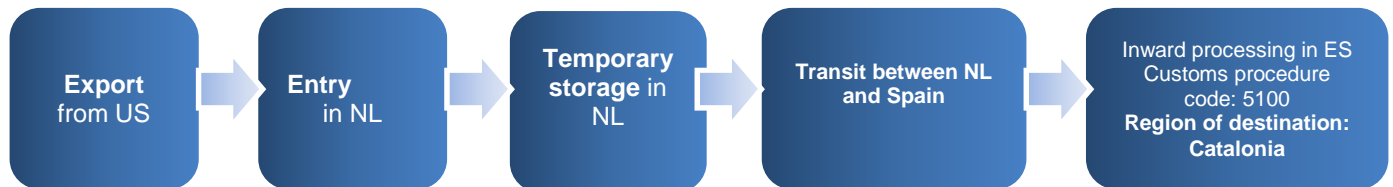
5/9 Region of destination code

Examples:

Goods exported from Canada are released for free circulation in Germany and directly dispatched to Bavaria Federal Land of Germany:



Goods exported from the USA are released for inward processing procedure in Catalonia, autonomous community of Spain, after the temporary storage in the Netherlands:



5/12 Customs office of exit

The list of the codes for the customs offices within the customs territory of the EU can be consulted under the following link:

http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en

Examples:

- a) Non-excisable goods are exported from Belgium via Poland to Minsk (Belarus). The export declaration is lodged in customs office Brussels (code BE204000 – Brussel de Douanekantor, Belgium) and the goods are carried by rail. After their release for export, the goods are transported under cover of a CIM consignment note from Belgium to Poland where, at the Polish eastern border, in Malaszewicze/Terespol border crossing, the CIM consignment note is replaced by the SMGS consignment note which is used for the rest of journey. This combination of transport documents can nevertheless be considered as a single transport contract, provided it is specified in the CIM consignment note that the final destination of goods is Minsk. In such a situation, the customs office Brussels would be the customs office of exit where the goods are taken over for transportation to a third country, under a single transport contract.
- b) Non-excisable goods are exported from Germany via Poland, Lithuania and Latvia to Russia. The export declaration is lodged in customs office Hamburg (code DE004605 – Zollamt Hamburg-Oberelbe, Germany) and the goods are carried by lorry to a terminal in Riga (Latvia). In the customs office Riga (code LV000210 – Rīgas Brīvostas MKP, Latvia) a TIR carnet is opened for the rest of journey. Customs office Riga would then be the customs office of exit, as that office is also the customs office of departure for the external Union transit procedure.
- c) Non-excisable goods are exported from Lithuania via Belgium and Luxembourg to the USA. The export declaration is lodged in customs office Vilnius (code LTVA1000 – Vilniaus oro uosto postas Lithuania), and the goods are carried by an express courier: first by plane to Brussels (Belgium), then by lorry to Luxembourg airport and, finally, from Luxembourg airport to the USA by another plane. Customs office Vilnius then would be the customs office of exit.
- d) Non-excisable goods are exported from Latvia via Estonia and Finland to Norway. The export declaration is lodged in customs office Riga (code LV000512 – Jelgavas MKP, Latvia) and the goods are carried by lorry to the terminal in Tallinn (Estonia). In the customs office Tallinn (code EE1110EE – Legaalse Kaubanduse kontroll, Estonia) the goods are placed under the common transit procedure which is applied for the rest of journey. Customs office Tallinn then would be the customs office of exit.
- e) Excise goods are exported from Austria via Germany, Poland and Lithuania to Kazakhstan. The export declaration is lodged in customs office Vienna (code AT100200 – Zollstelle Hafen Wien, Austria) and the goods are carried by lorry to the terminal in Vilnius (Lithuania). In Vilnius, the goods are transhipped from the lorry to a railway wagon and leave the customs territory of the Union customs via Vaidotai customs office (code LTVG1000 – Kenos geležinkelio postas, Lithuania). Customs office Vaidotai would then be the customs office of exit.

Non-excisable goods are exported from Greece via the Netherlands and Poland to Ukraine. The export declaration is lodged in customs office Athens (code GR001236 – Πατμογ, Greece) and the goods are carried by vessel assigned to a regular shipping service to the terminal in Rotterdam (the Netherlands). In Rotterdam, the goods are transhipped and moved by a lorry to Ukraine, leaving the customs territory of the Union via Przemyśl customs office (code PL303040 – Zosin OC, Poland). Customs office Przemyśl would then be the customs office of exit.

5/14 Country of dispatch/export code

Export

Notes:

A. Under the normal clearance proceeding for export, the exporter fulfils the export formalities (including the presentation of the goods) at his locally competent customs office.

B. Under certain conditions, the customs provisions provide for the possibility, that the exporter does not need to fulfil the export formalities (including the presentation of the goods) at his locally competent customs office, but rather at another customs office, e.g. at the point of exit from the Union territory.

Therefore, an exporter established in Member State 'A' may choose to arrange for the transport of the goods from his premises to a customs office in Member State 'B' to lodge the customs declaration there.

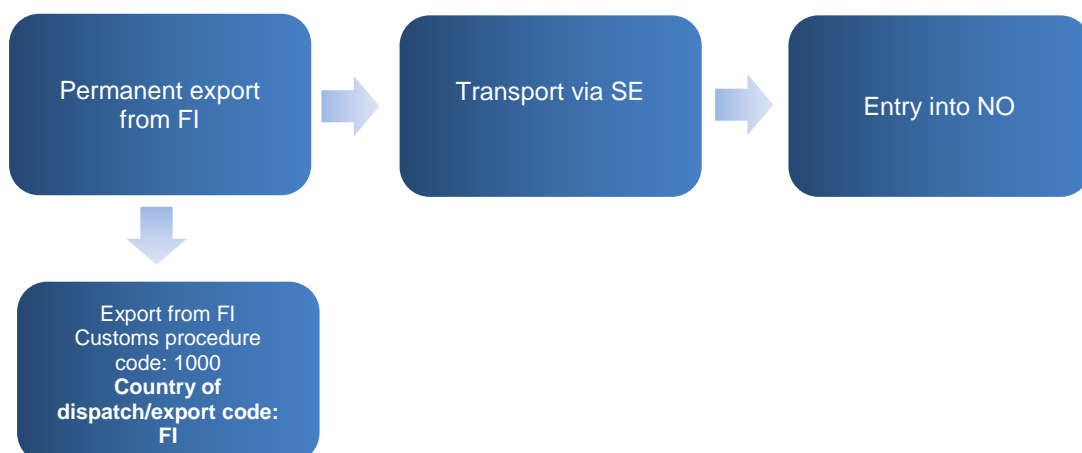
The aim of the data element is, therefore, to obtain information not simply on the Member State where the customs declaration is lodged, but to foremost identify specific export situations where the exporting trader/operator who is contracting party of the export contract has no economic link (business establishment and/or fulfilment of VAT obligations) with the Member States where the customs declaration is lodged.

C. For re-exportation following the inward processing procedure, the relevant information to be obtained by this data element is not in which Member State the related formalities were fulfilled, but where the last processing operation took place.

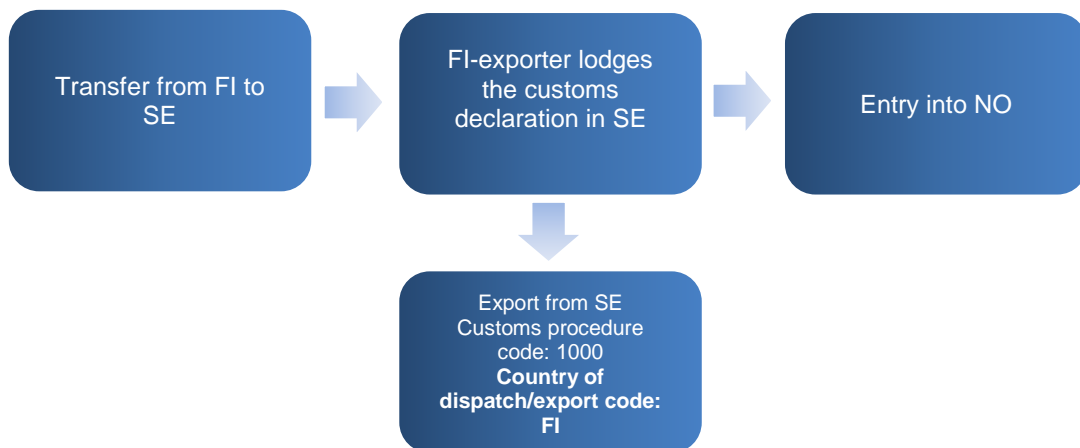
Examples:

- a) Permanent export of goods from Finland, where the exporter is established, to Norway, via Sweden: the goods are transported from Finland to Sweden by lorry and ferry and then on to Norway by lorry.

The customs export declaration is lodged in Finland by the Finnish exporter



The Finnish exporter transfers the goods to the customs office of exit and lodges there the export declaration to Swedish customs



Reason:

The goods at the time of the release into the export procedure are located in Sweden; however, they were moved there:

- fi only for the purpose of export to Norway (no Swedish company is involved in the sales transaction between the Finnish exporter and Norwegian buyer)

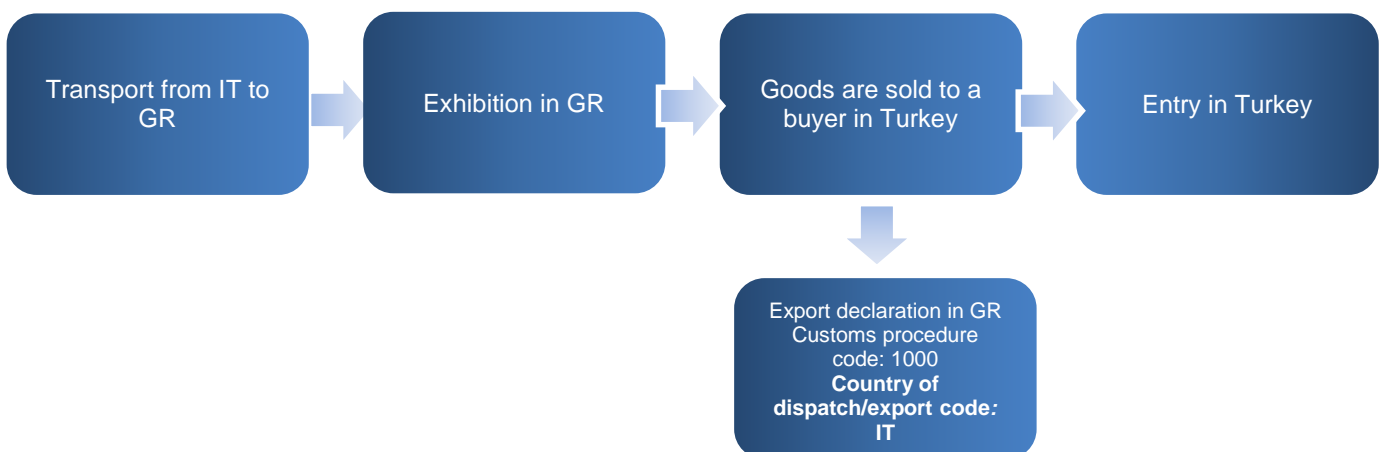
AND

- fi the exporter is not established in Sweden

AND

- fi the movement of the goods into SE is from a VAT point of view, no Intra-Union acquisition of goods

- b) An Italian company (exhibitor) sends goods from Italy to Greece for an exhibition. At the exhibition, the goods are sold to a buyer in Turkey. An export declaration is made in Greece on behalf of the Italian exporter.



Reason:

The goods, at the time of the release into the export procedure, are located in Greece; initially they had been intended to be only temporarily dispatched from Italy to Greece for the sole purpose of exhibition and with later return to Italy.

To determine, if GR or IT is to be indicated as the country of dispatch/export, the following must be considered:

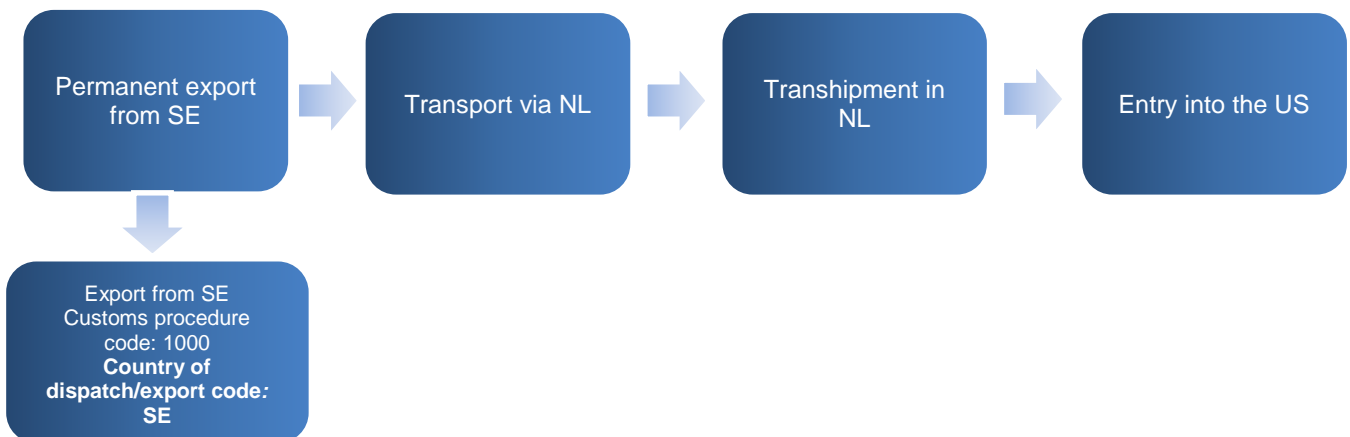
- fi the Italian exporter is not established in Greece

AND

- fi the movement of the goods into Greece from Italy was, from a VAT point of view, no Intra-Union acquisition of goods.

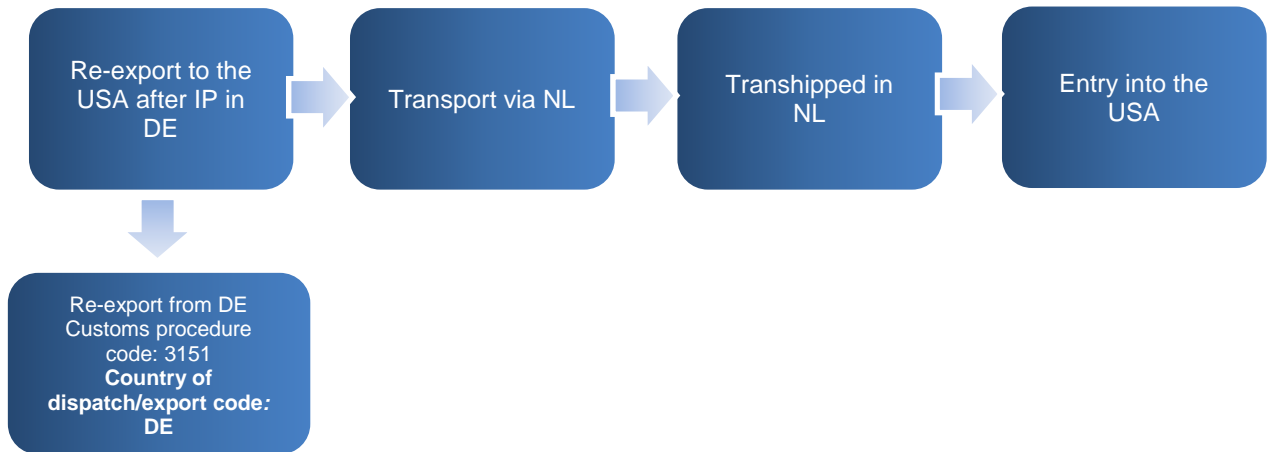
Initially, the goods were not moved to Greece for the 'purpose of export' in the **literal** sense. Nevertheless, the intention of this data element is not necessarily to show in which Member State the customs declaration was lodged but to identify specific export circumstances (-> see 'introduction'). Therefore, and as the two other conditions are fulfilled, it is appropriate to indicate 'IT'.

- c) Permanent export from Sweden to the USA: The goods are transported from Sweden to the Netherlands by truck and transhipped onto a ship for transport to the USA.

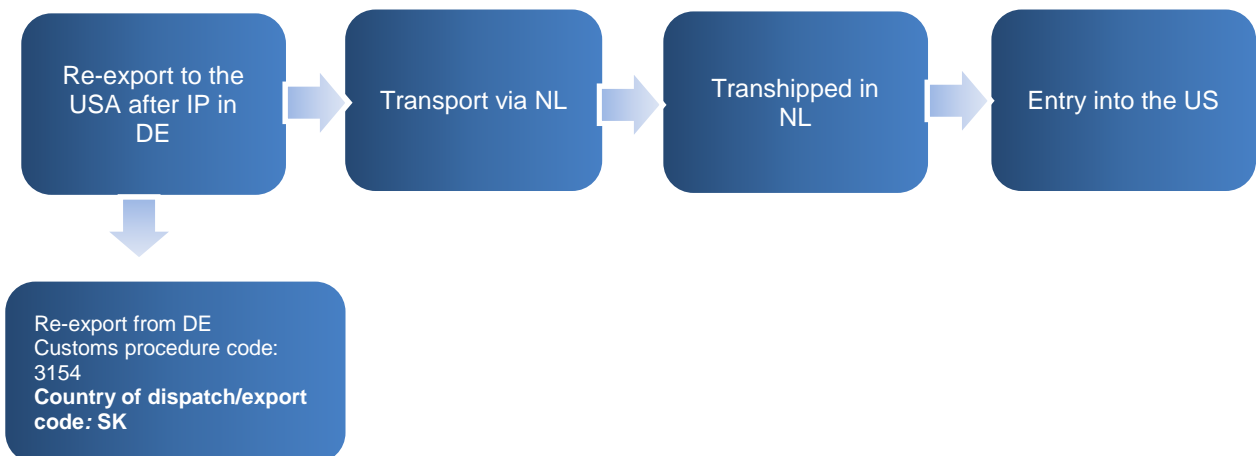


d) Re-export from Germany to the USA after the inward processing (IP) procedure: The goods are transported from Germany by rail to Rotterdam for onward transport by ship to the USA.

i) The holder of an IP-procedure, the company resident in Germany provides the re-export declaration to German customs; the goods were exclusively processed in Germany.



ii) The holder of an IP-procedure, a company resident in Germany provides the re-export declaration to German customs; the processing of the goods had involved several Member States (no matter if under one authorisation for the use of inward processing which involves more than one Member State or covered by several national IP-authorisations). **The last processing activity had taken place in Slovakia.**



Reason:

The goods, at the time of the providing the re-export declaration, are located and presented in Germany; however, the last processing operation did not take place in Germany but in Slovakia.

Import

Notes:

The intention of this data element is to obtain relevant information, whether the goods were subject to commercial transaction, while on their way from the initial transport related country of export to their release into the customs procedure. All countries traversed between *the initial transport related country of export* and the Member State where the goods are located at the time of release into the customs procedure are considered intermediary countries

Should the goods, while in an intermediary country, have been subject to e.g. a sale, then this intermediary country would become "country of dispatch/export". In case of repetitive sales on the way, the last intermediary country would be "country of dispatch/export".

The term *commercial transaction* should foremost cover any transaction which either change the nature of the good (e.g. processing) or which have effect on who is (to become) owner of the goods.

Any action of handling the goods to preserve them or to rearrange their transport must not be considered.

Examples:

- a) Goods exported from the USA are directly placed under the inward processing procedure (**IP**) in Greece:



- b) Goods dispatched from Canada are released for temporary admission in the Netherlands after the external Union transit procedure (**TP**) in the Netherlands:



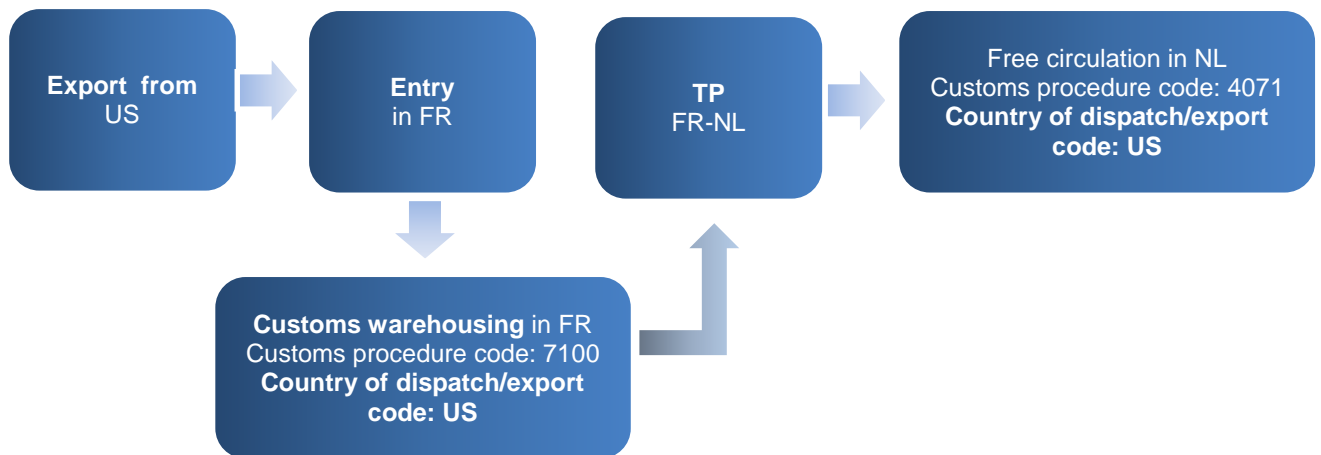
- c) Goods exported from the USA are released for free circulation in the Netherlands after the external Union transit procedure (**TP**) from Germany to the Netherlands:



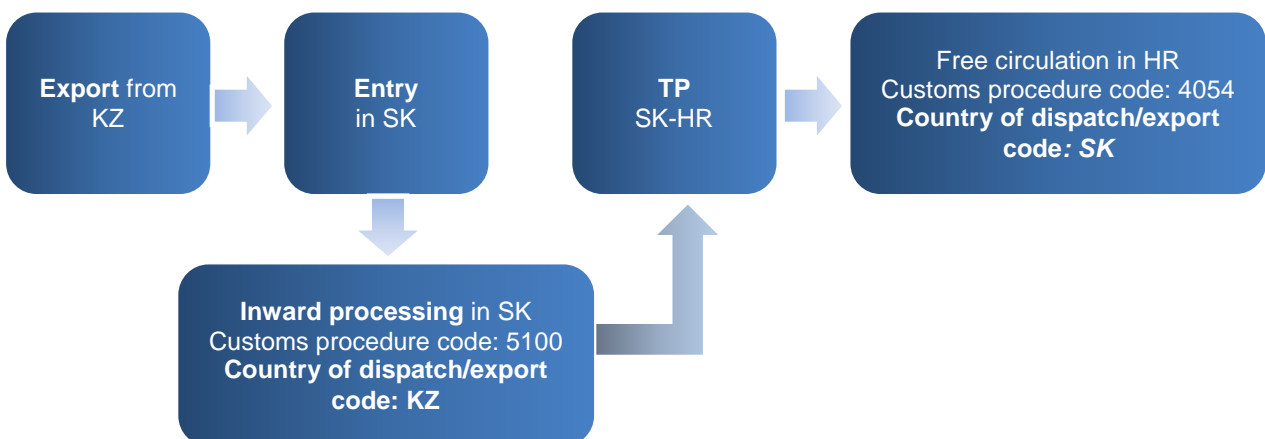
- d) Goods exported from Ukraine are released for end-use procedure in Hungary after a customs warehousing procedure. In the customs warehouse there was no commercial transaction, however, the consignment was split. Nevertheless, this type of activity will not change the 'original' country of dispatch/export:



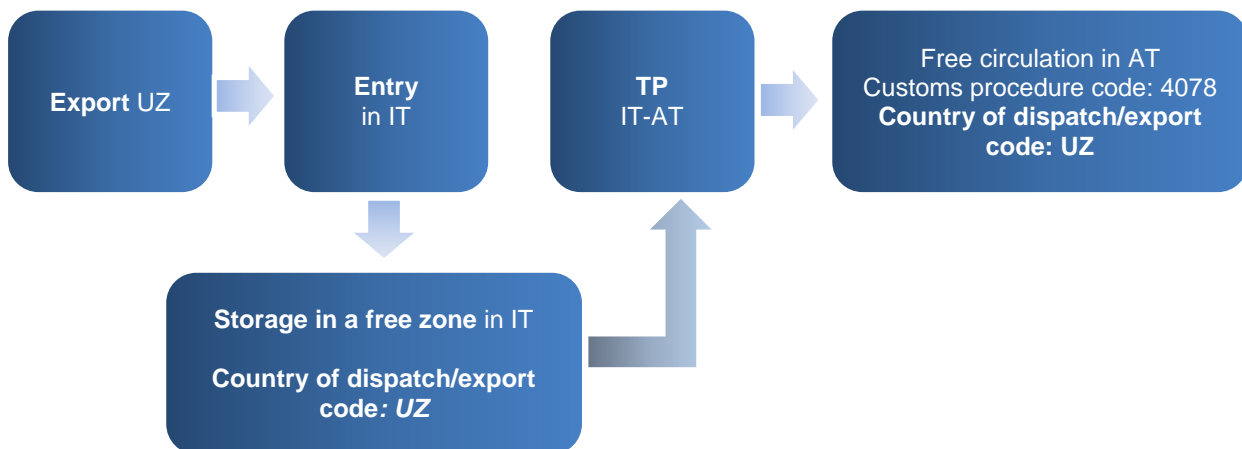
- e) Goods exported from the USA are released for free circulation in the Netherlands after a customs warehousing (CW) procedure in France. In the customs warehouse no commercial transaction occurred, however, the consignment was split. Then the goods were placed under the external Union transit procedure (TP) from France to the Netherlands:



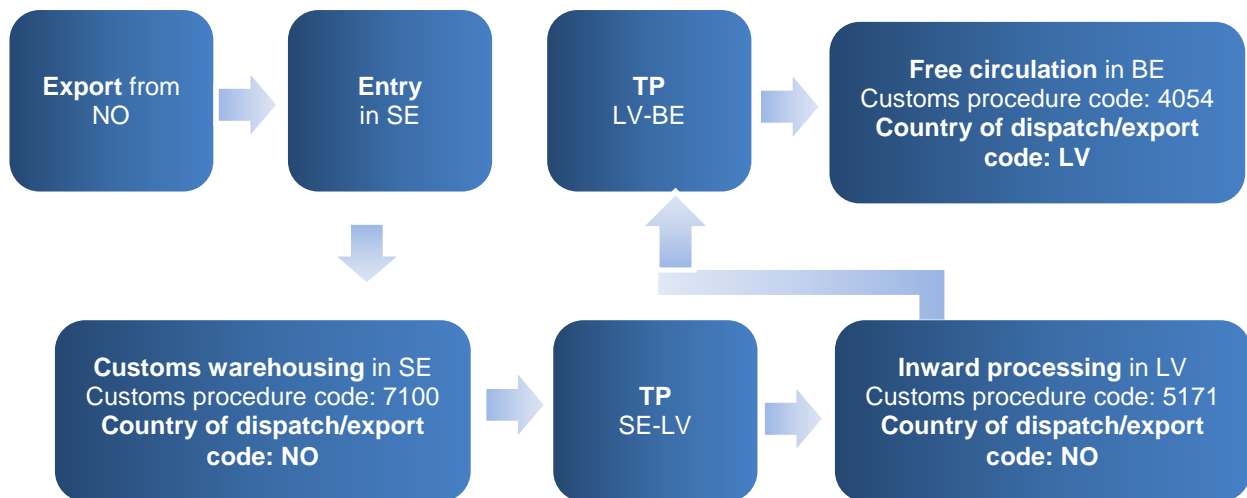
- f) Goods exported from Kazakhstan are placed under an inward processing procedure in Slovakia. Afterwards, the goods are dispatched to Croatia under the external Union transit procedure (TP) and released for free circulation there:



- g) Goods exported from Uzbekistan are released for free circulation in Austria after the storage of goods under the free zone procedure in Italy and the external Union transit procedure (TP) from Italy to Austria:



- h) Goods are exported from Norway. They are entering the customs territory of the Union in Sweden, where they are placed under the customs warehousing procedure. In the customs warehouse no sale occurred, however, the consignment was split. Then the goods are dispatched under the external Union transit procedure (TP) from Sweden to Latvia, where they are placed under an inward processing procedure. Finally, they are dispatched under the external Union transit procedure (TP) from Latvia to Belgium where they are released for free circulation:



- i) Goods bought by a Lithuanian operator, are exported from China to Lithuania and are, at the end, released for free circulation in Spain.

The LT operator uses the goods under a temporary admission procedure (TA), for which he has an authorisation in Lithuania.

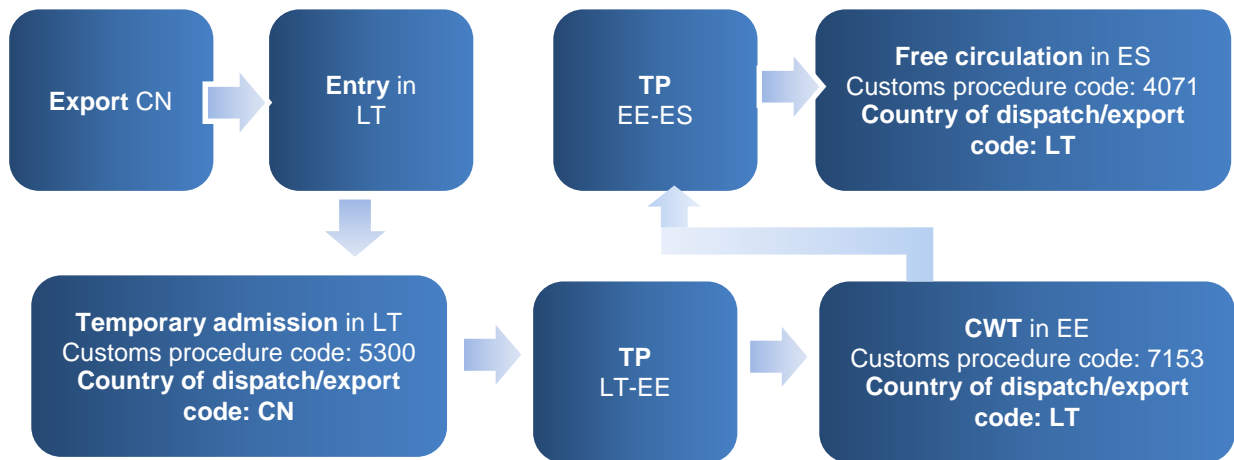
The LT operator sells some of those goods to Spain.

The LT operator discharges the TA and moves all goods (sold and unsold) under the external transit procedure (TP) from Lithuania to Estonia.

In Estonia, all goods are placed under a customs warehousing procedure (CW).

Later, the goods which had been sold to Spain, are moved under the external transit procedure (**TP**) from Estonia to Spain.

The buyer in Spain declares the goods for release for free circulation



5/15 Country of origin code

Examples:

a) Self tapping screws of stainless steel are produced in China are exported from Russia [without transformation] to Finland where they are released for free circulation. According to Regulation (EU) No 2/2012 a definitive anti-dumping duty is applied on import of certain stainless steel fasteners and parts thereof originating in the People's Republic of China and Taiwan. China has to be declared as the country of origin following the determination of origin applied in the EU (UCC - CHAPTER 2 - Origin of goods - Section 1 - Non - preferential origin - Article 60 - Acquisition of origin).

b) Yarn imported from Pakistan is weaved in Bangladesh. Obtained fabrics (classified under HS 5112) are exported from Bangladesh to Tunisia. Cutting is made in Tunisia. These pieces of fabrics are imported in the EU for making-up of shirts.

According to Annex 22-01 of the DA, the primary rule for HS 5112 reads 'manufacture from yarn', this rule is not fulfilled in Tunisia. Therefore the chapter residual rule applies 'Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.'

The major portion in value of the materials used originates in Bangladesh, so at release into free circulation in the EU of the cut pieces of fabric, Bangladesh has to be declared as the country of origin.

5/16 Country of preferential origin code

Examples:

- a) A Latvian company bought red wine produced in the Republic of Moldova and placed it under the customs warehousing procedure. A German company buys this wine while it is in storage in the customs warehouse and declares it for release for free circulation. According to the Association Agreement signed between the EU and the Republic of Moldova (OJ L 260 of 30/08/2014 – international agreement 2014/492/EU) and the provisional application of the Association Agreement (Notice published in the OJ L 259 of 30/08/2014), preferential tariff treatment is applied for wine produced in the Republic of Moldova. In this case the Republic of Moldova (MD) has to be declared as the country of preferential origin.

- b) Parts of ceramic lamps are exported from the EU and from South Korea (classified under a same HS4 than ceramic lamps and representing respectively 30 % and 40 % of the total of the finished product) to Egypt where they are assembled in a complex manner. Ceramic lamps (HS 9405) are exported from Egypt under the EU-Egypt Association Agreement. According to the protocol on rules of origin of this Agreement (referring to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin) and thanks to the possibility of bilateral cumulation with the Union originating materials (parts of ceramic lamps), lamps acquire preferential Egyptian origin since it results from a more than insufficient operation (complex assembly) and the value of all non-originating materials used does not exceed 50 % of the ex-works price of the product, according to the list rules for this product (40% only from South Korea). Preferential treatment can be granted.

For the non-preferential origin, according to Annex 22-01 of the DA, origin of ceramic lamps is determined according to a change of tariff heading of the components (primary rule) or if not, by the chapter residual rule (where the country of origin cannot be determined by application of the primary rule, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials).

In this case, the country providing the major portion of the materials on the basis of the value of the materials is South Korea.

Non-preferential origin of ceramic lamp is South Korea. Preferential origin is Egypt.

5/23 Location of goods

For the type of location, use the codes specified below:

- A **Designated location** >> customs office or other place designated by customs for the purposes of presentation to customs in accordance with Article 139(1) or for the purposes of temporary storage in accordance with Article 147 (1) UCC
- B **Authorised place** >> A place authorized in the context of an authorisation issued on the basis of Article 22 UCC (temporary storage facility or customs warehouse)
- C **Approved place** >> place approved for the presentation of goods in accordance with Article 139 (1) UCC and Article 115(1) of UCC-DA or for purposes of temporary storage in accordance with Article 147 (1) UCC and Article 115 (2) UCC-DA
- D **Other** >> Notably in force majeure situations

For further explanations on designated and approved places, see the [Guidance document on customs formalities on entry and import of goods into the customs territory of the Union](#).

		Type of location			
Qualifier	Identifier	A	B	C	D
T	Postal code ¹	✓	✓	✓	✓
U	UN/LOCODE ²	✓	✓	✓	✓
V	Customs office	✓			
W	GPS coordinates	✓	✓	✓	✓
X	EORI number		✓	✓	
Y	Authorisation number		✓		
Z	Free text	✓		✓	✓

¹ In each situation, the postal code can only be used, if it provides an unambiguous identification of the location concerned. E.g. when the same postal code covers a whole district or city, it does not fulfil the above criteria, therefore cannot be used for the purpose of D.E. 5/23

² In each situation, the UN/LOCODE can only be used, if it is precise enough to unambiguously identify the location concerned, i.e. the use of national addition is essential for the purpose of D.E. 5/23.

Examples:

a) LT-D-T-01001

LT –country code

D – type of location – Other

T – qualifier – Postal code

01001 – postal code of Vilnius (central post office)

b) HR-D-U-HRZAG

HR –country code

D – type of location – Other

U – qualifier – UN/LOCODE

HRZAG – UN/LOCODE

c) HR-A-V-HR030228

HR –country code

A – type of location – Designated location

V – qualifier – Customs office identifier

HR030228 – customs office code

d) IT-D-W-44.424896°/8.774792°

IT –country code

D – type of location – Other

W – GPS coordinate

e) HR-B-X-HR01234567890

HR –country code

B – type of location – Authorised place

X – EORI number: a2 (HR), unique identification number – an..15

f) HR-B-Y-CW-P1234XYZ12345678909876543210AB

HR –country code

B – type of location – Authorised place

Y – Authorisation number

CWP – Decision code type – application or authorization for the operation of storage facilities for the customs warehousing of goods in a private customs warehouse

1234XYZ12345678909876543210AB – Unique identifier for the decision per country

g) HR-C-Z-ALEXANDERA VON HUMBOLDTA 4A-10000-ZAGREB

HR –country code

C – type of location – Approved place

Z – free text – Street and number: an..70 + postcode: an..9 + city: an..35

Group 6 – Goods identification

6/1 Net mass (kg)

The net mass is the mass of the goods without any packaging.

“Packaging” means materials and components used in any packaging operation to wrap, contain and protect articles or substances during transport¹. The various kinds of packages whose weight is not included in the net mass (based on the fact that they are used only for transport). The term “package” includes all articles used and, in particular, holders used as external or internal coverings for goods, holders on which goods are rolled, wound or attached, containers (other than those defined in international conventions) and receptacles. The term excludes means of transport and articles of transport equipment such as pallets and freight containers.

Examples:

- a) A company imports 1 000 bottles of wine. Each bottle of wine weighs 1,25 kg and the wine in each bottle weighs 0,75 kg. The figure **750** must be entered in data element 6/1 (not the unit value).
- b) Examples for the rounding rules
 - The net weight of the goods concerned is 60000000 kg, '**60000000**' has to be indicated in D.E. 6/1
 - The net weight of the goods concerned is 120,675123 kg, '**120,675123**' has to be indicated in D.E. 6/1
 - The net weight of the goods concerned is 0,0368 kg, '**0,0368**' has to be indicated in D.E. 6/1

¹ UN/ECE Recommendation 21

6/9 Type of packages

The package type code of the smallest external packing unit in accordance with UN/ECE recommendation 21. The smallest external packaging is defined as being the one in which the goods are packaged in such a way that they cannot be divided without first undoing the packing.

If the goods are packaged in several packages of different type, the data element can be repeated up to 99 times.

Examples:

- a) CT (Carton)
- b) NE (Unpacked or unpackaged)
- c) VO (Bulk, large particles)

6/10 Number of packages

If goods are packaged in such a way that goods belonging to more than one goods item are packaged together, then the actual number of these packages is entered on one goods item and for the other goods items, the number of these packages is 0. For these goods items, the packaging type code (D.E. 6/9) and Shipping marks (D.E. 6/11) must be identical.

Example:

Goods items 1 and 2 are packaged together in 16 cartons and goods item 3 is packaged in 10 cartons, not containing products from goods items 1 and 2.

Goods item	Number of packages	Type of packages	Shipping marks
Goods item 1	16	CT (carton)	KEAX123459
Goods item 2	0	CT (carton)	KEAX123459
Goods item 3	10	CT (carton)	GROA837269

6/13 CUS code

The CUS number is the identification number assigned to chemical products in the European Customs Inventory of Chemical Substances (ECICS) database.

[ECICS](#) the European Customs Inventory of Chemical Substances is an information tool managed by the European Commission's Directorate General (DG) for Taxation and Customs Union which allows users to:

- ✓ clearly and easily identify chemicals;
- ✓ classify them correctly and easily in the Combined Nomenclature;
- ✓ name them in all EU languages for regulation purposes.

6/14 Commodity code – Combined Nomenclature code

Tariff classification of goods in the European Union (EU) is carried out in accordance with the Regulation No.2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (Combined Nomenclature (CN)).

You may use the [TARIC](#) database for the classification.

6/18 Total packages

States the total number of packages on the given declaration. It is calculated by summing all "*Number of packages*" on the declaration and adding a value of 1 for each item declared as bulk. If the goods are packaged in such a way that goods belonging to more than one goods item are packaged together, then the actual number of these packages is entered on one goods item and for the other goods items, the number of these packages is 0.

Example:

The declaration consists of 3 goods items with the following declarations for packaging:

Goods item 1	56 NE (unpackaged)
Goods item 2	13 CT (carton) and 2 DR (drum)
Goods item 3	VL

The total number of packages is $56 + 13 + 2 + 1 = 72$

Group 7 – Transport information (modes, means and equipment)

7/2 Container

This data element is used to note that the goods are packed in a container as a means of transport. The concept of *container* in this respect only relates to containers that are used in intermodal transport by road, rail and maritime transport and are sometimes also referred to as sea-containers. Containers normally have dimensions of 20, 40 or 45 foot long but other dimensions are also used although rare.

The concept of *container* does not relate to containers only used in air transport, as these are not used intermodal.

7/7 Identity of means of transport at departure

Examples:

Mode of transport	Context of usage	Identifier type	Example
Sea or inland waterways	Export (columns B1, B2 and B3)	Name of the vessel	MS Berge Stahl, MSC Sveva or MS Harmony of the Seas
Sea	Transit (columns D1, D2 and D3)	IMO ship identification number	IMO1411160, IMO9708681 or IMO5899837
Inland waterways	Transit (columns D1, D2 and D3)	European Vessel Identification Number	12345678
Air	Export (columns B1, B2 and B3) and Transit (columns D1, D2 and D3)	Registration number + date of the flight	PH-PBX_18-05-2016
Air	Export (columns B1, B2 and B3) and Transit (columns D1, D2 and D3)	IATA flight number	HV6038
Road	Export (columns B1, B2 and B3) and Transit (columns D1, D2 and D3)	Registration number of the vehicle	313 or AA-86
Rail	Export (columns B1, B2 and B3) and Transit (columns D1, D2 and D3)	Wagon number*	31 80 2740 280-5

* When the goods are moved by rail, this data element provides for the number at departure of the voyage.

Note: as the locomotives can change during the voyage and also the numbering of the voyage can change. With this number details can be looked up in the records of the railway company.

7/9 Identity of means of transport on arrival

Examples:

Mode of transport	Context of usage	Identifier type	Example
Sea or inland waterways	Import (columns H1, H3, H4 and H5)	Name of the vessel	MS Berge Stahl, MSC Sveva or MS Harmony of the Seas
Sea	Temporary storage (column G4)	IMO ship identification number	IMO1411160, IMO9708681 or IMO5899837
Inland waterways	Temporary storage (column G4)	European Vessel Identification Number	12345678
Air	Import (columns H1, H3, H4 and H5) and Temporary storage (column G4)	Registration number + date of the flight	PH-PBX_18-05-2016
Air	Import (columns H1, H3, H4 and H5) and Temporary storage (column G4)	IATA flight number	HV6038
Road	Import (columns H1, H3, H4 and H5) and Temporary storage (column G4)	Registration number of the vehicle	313 or AA-86
Rail	Import (columns H1, H3, H4 and H5) and Temporary storage (column G4)	Wagon number	31 80 2740 280-5

7/14 Identity of active means of transport crossing the border

Explanation:

When goods are moved by:

- fi *sea or inland waterways*, for this data element the **name of the (sea going) vessel** is used
- fi *sea*, for this data element the **IMO ship identification number** of the sea going vessel is used
- fi *inland waterways*, for this data element the **European Vessel Identification Number** of the vessel is used
- fi *air*, for this data element the **IATA flight number** or registration number of the airplane is used
- fi *road*, for this data element the **registration number** of the vehicle is used: CA 1234AB.
- fi *rail*, for this data element the **wagon number** is used: 12 34 5678 901-2.

Examples:

- a) Export of goods from Bulgaria to Ukraine, transported by a Ukrainian ship named IZMAIL; the data elements in the export declaration should be completed as follows:

DE 7/14 11 IZMAIL

DE 7/15 UA

- b) Export of goods from Bulgaria to Ukraine, transported by a Ukrainian ship with IMO number 8918344; the data elements in the Exit summary declaration should be completed as follows:

DE 7/14 10 IMO 8918344

DE 7/15 UA

- c) Goods exported from Brazil to Bulgaria are transported by a Turkish ship with IMO number 9238076; the data elements in the Entry summary declaration should be completed as follows:

DE 7/14 10 IMO 9238076

DE 7/15 TR

- d) Export of goods from Poland to Turkey, transported by polish road vehicle with registration numbers WZ8636K (tractor) and WZ0403R (trailer); the data elements in the export declaration should be completed as follows:

DE 7/14 30 WZ8636K;WZ0403R

DE 7/15 PL

7/18 Seal number

Examples:

- a) Transit of goods from Turkey to Germany; the goods are transported by road. The truck has one seal (identifier CB2749081) affixed by the operator, therefore

DE 7/18 shall be completed as **1+ CB2749081**

- b) Transit of goods from Turkey to Germany; the goods are transported by road. There are two seals affixed on the vehicle by the operator. The identifiers of the seals are 657805 and 657845, therefore

DE 7/18 shall be completed as **2 + 657805; 657845**

Group 8 – Other data elements (statistical data, guarantees, tariff related data)

8/1 Quota order number

A tariff quota is any pre-set value or quantity of given goods, which may be imported during a specified period with a reduction or on suspension of the normal customs duties, and beyond which any additional quantity of these goods can be imported by paying normal customs duties.

The Commission [database](#) for tariff quotas allows tracking the overall EU usage of "First come first served" import quotas in force granted to products originating from certain third countries. It displays the balances of each tariff quota applicable in the present year and in the past year. It also indicates the date when a particular tariff quota is exhausted. This information is subject to constant change as a result of the daily operations which take place.

8/6 Statistical value

Member states may additionally waive the obligation to provide the information if they are in a position to assess it correctly based on other information on the lodged declaration.

Explanations:

1. STATISTICAL VALUE – EXPORT

General rule

The statistical value is the approximate theoretical value of the goods at the time and place where they leave the territory of the Member State in which they were **located** at the time of release into the customs procedure (*'exporting Member State'*). The statistical value is to relate to this Member State.

Therefore, the statistical value consists of the (intrinsic) *value of the goods* and the *incurred or calculated cost for transport and insurance* from their point of the transport related departure to the point of exit from this Member State.

Examples:

- a) Goods are to be exported from Poland to USA; the delivery terms are 'EXW Łódź'. The customs export declaration is lodged at Łódź and the goods are presented there, too. After the release into the export procedure the goods move by road transport from central Poland via Germany to the Netherlands for exit from the Union territory.

As the goods at the time of release are physically located in Poland, the statistical value is the theoretical value at the point of exit from Poland at the Polish-German border; this would correspond to a price *'FOB Polish-German border'*.

- b) Goods are sold from Poland and leave Poland to be delivered to USA; the delivery terms are 'CIF New York'. The goods move by road transport from central Poland via Germany to the Netherlands. At Rotterdam the goods are packed/repacked for the sea transport and the PL-exporter applies the possibility to lodge the export declaration in Rotterdam. After the release into the export procedure the goods exit from the Union territory by vessel.

As the goods at the time of release are physically located in the Netherlands, the statistical value is the theoretical value of at the point of exit from the Netherlands; this would correspond to a price *'FOB Rotterdam'*.

- c) Goods are to be exported from Poland to USA; the delivery terms are 'EXW Łódź'

The export is covered by an authorisation for Centralised Clearance involving Spain and Poland. The customs export declaration is lodged at the supervising customs office in Spain, the respective goods are available at the customs office of presentation in Łódź. After the release into the export procedure the goods move from central Poland via Germany to the Netherlands, for exit from the Union territory.

As the goods at the time of release are physically located in Poland, the statistical value is the theoretical value of the goods at the point of exit from Poland at the Polish-German border; this would correspond to a price *'FOB Polish-German border'*.

Value of the goods

The statistical value is **based** on the *value of the goods*, which is:

- fi In the case of a *sale or purchase*: the price actually paid or payable for the exported goods,
- fi In *other cases*, the price which would, for an export from the Union, reasonably be have been invoiced in the case of sale or purchase between a non-related buyer and seller.

Examples:

- a) Goods are to be exported from Poland to Russia; the Polish producer sold the goods to the Russian client 'CIF Moscow' for 1 000,00 €. So the basis for determining the statistical value is **1 000,00 €**.
- b) Goods are to be exported from Poland to Russia; the Polish producer (subsidiary of a multinational company) provides for the customs export declaration. Internally the goods were sold to the mother company in Spain for 900,00 €, which in turn had sold them to an Russian client, 'CIF Moscow', for 1 000,00 €.

As the statistical value is to be related to Poland ('paid to the Polish producer'; the cross-border movement of the goods does not relate to Spain), the basis for determining the statistical value is **900,00 €**.

Costs not included in the statistical value

The statistical value must not include national taxes like Value Added Tax, Excise Duties and similar, levies where they are finally NOT included in the price actually paid or payable or finally NOT borne by the trading partner. Agricultural export refunds must not be considered either.

Example:

A producer resident in Germany sells goods to Japan. The invoice shows the value (1 000,00 €) and the national German VAT (19% - 190,00 €). It is contractually agreed that the Japanese buyer pays the gross value (1 190 €) but will receive a reimbursement of the VAT-amount as soon as the seller holds all documents required to become eligible for national VAT-exemption.

The statistical value is based on the paid price but without national VAT → **1 000 €**.

Other Costs

The statistical value must include only ancillary charges. These are the actual or calculated costs for transport and, if they are incurred, for insurance, but covering only that part of the journey which is within the statistical territory of the exporting Member State. If transport or insurance costs are not known, they are to be assessed reasonably on the basis of costs usually incurred or payable for such services (considering especially, if known the different modes of transport).

“Other costs” beyond the exporting Member State

If the total overall ancillary charges cover a transport journey beyond the border of the exporting Member State, (e.g. under 'CIF *final destination*') these costs must be split up accordingly e.g. on a kilometre pro rata basis.

“Other costs” relating to more than one item on the export declaration

If the ancillary charges relate to several items on an export declaration, the respective ancillary costs for each individual item must be calculated on a relevant pro rata basis, e.g. kg or volume.

Statistical Value in case of Processing (export)

This applies only where the commercial transaction is not a sales contract but a contract for service ('processing' contract).

- **Re-exports after inward processing**

For goods which leave the Union after having undergone processing, the statistical value must be established by taking the value of the previously imported unprocessed goods plus the value added in the Union during the processing.

- **Exports for outward processing**

For goods which are to temporarily leave the Union for processing, the statistical value must be established by taking the value at the time of export of the unprocessed good.

Examples:

- a) A German company receives a machine from Switzerland under a contractual service arrangement for technical enhancement. The machine would be subject to customs duties, so the enhancement is carried out under the customs inward processing procedure.

The market value ('fair value') of the machine at the time of importation (customs procedure code 5100) is 1 000,00 €, the German processor invoices 300,00 € for the processing service plus 70,00 € for parts added. The calculated transport costs from the processing site to the German border are 5,00 €.

The German company re-exports the machine and discharges the inward processing procedure (customs procedure code 3151). The statistical value of the goods on re-export is **1 375,00 €** consisting of:

Value of the unprocessed goods:	1 000,00
Value added during processing:	370,00 (300,00 + 70,00)
Transport/insurance cost to the border:	5,00
	1 375,00

For the determination of the statistical value on re-export, the market value of the processed machine is irrelevant.

The same logic for valuation would apply in case the machine from Switzerland was zero-rated on import (e.g. under a preferential agreement). Where the German processor as a taxable person in the sense of the VAT provisions could deduct import-VAT, he might import the machine under

release for free circulation (customs procedure code 4000) with a pro-forma invoice which indicates a reasonable value. The processed machine could later leave the Union under the export procedure (customs procedure code 1000 or 1040)

The statistical value would be calculated as above and exclude German VAT paid at import.

- b) A German bakery wants to produce cookies and sell them to Russia. The company buys and imports ingredients (worth 900,00 €) from non-Member countries, produces the cookies by adding ingredients having Union-status (worth 100,00 €) and delivers the final products to Russia for a sales price of 2 000,00 € 'CIF Moscow').

The bakery carries out its production under the customs inward processing procedure. The re-export declaration is provided to German customs and the goods exit the Union at the Polish-Belarusian border.

As this processing refers to a sales transaction, the value of the exported goods is reflected by the agreed price (2 000,00 €), which from the economic point of view would reasonably contain the value of the unprocessed goods plus any value added by the bakery within the Union plus transport cost from the German production site to Moscow (200,00 €). In the end there are two ways leading to the identical statistical value, relating to the point of exit from German territory:

Cost	Calculated statistical value	Statistical value based on sale
Sales Price (CIF Moscow)		2 000,00
Value of temporarily imported ingredients	900,00	
Value of ingredients added which had Union-goods status	100,00	
Commercial added value in Germany	800,00	
Pro rata transport/insurance costs from the production site to the German/Polish border (20% of the overall transport cost of 200 €)	40,00	
Pro rata transport/insurance costs from the German/Polish border to Moscow (80% of the overall transport cost of 200 €)		- 160,00
Statistical VALUE	= 1 840,00	= 1 840,00

Currency conversion

The statistical value must be expressed in the national currency of the Member State where the customs declaration is lodged. Values which are on documents expressed in another currency (e.g. invoiced currency of the goods) must be converted. The rate of exchange to be used is the rate applicable at the time the customs declaration is accepted, and according to Union customs provisions on currency conversion relating to the determination of the customs value (Article 146 UCC-IA).

Examples

- 1.1. **Terms of delivery EXW "Place of dispatch"** (invoiced amount does not include freight costs)



Statistical value = invoiced amount + freight costs (ancillary charges, such as transport and insurance) from place of loading to border of exporting Member State.

Due to the delivery term “EXW”, freight costs until border of the exporting Member State must be included to obtain the statistical value

Invoiced amount =	2 000,00 €
Transport + Insurance [Place of dispatch to Border of exporting Member State] =	1 000,00 €
Statistical Value =	3 000,00 €

1.2. **Terms of delivery CIF “Agreed place of delivery”** (invoiced amount includes freight costs from place of dispatch to place “D”)



Statistical value = invoiced amount – freight costs (ancillary charges, such as transport and insurance) from border of the exporting Member State to agreed place of delivery

The agreed place of delivery is outside the exporting Member State, so costs from border until place of delivery must be excluded from statistical value

Two items on the export declaration, so freight costs must be allocated on a pro rata basis to the two items

Invoiced amount for 2 items is

Item 1 (0,75m3)	3 450,00 €
Item 2 (2m3)	2 780,20 €

Total distance = 1200 km, distance Place of dispatch → Border of exporting Member State = 1000 km, Border of exporting Member State → Agreed place of delivery = 200 km

Total freight costs Place of dispatch → Agreed place of delivery = 1 200,00 €

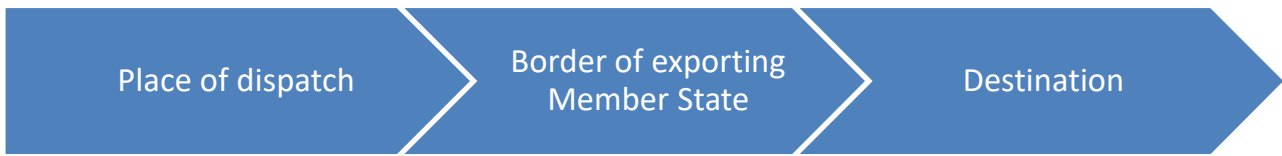
Pro rata freight costs Border → Agreed place of delivery = 200,00 € for the two items

Statistical value should be filled

Item 1	3 396,00 (3 450,00 – 54,00)
Item 2	2 634,20 (2 780,20 – 146,00)

Freight costs ratio Item 1 to Item 2 is 8:3 by the volume.

1.3 **Terms of delivery DDU “Destination”** (invoiced amount includes freight costs from place of dispatch to destination)



Statistical value = invoiced amount – freight cost costs (ancillary charges, such as transport and insurance) from border of exporting Member State to destination

Destination is outside the exporting Member State, so costs from border until destination must be excluded from statistical value

Exporting Member State is Sweden; the invoiced amount is not in national currency and has therefore to be converted

Invoiced amount for 1 item: \$5 600,00

Calculated freight costs from border of exporting Member State to Destination: \$1 200,00.

Official national exchange rate: \$1= 8,59950 SEK (Swedish Crowns)

	USD \$	conversion rate	SEK
Invoiced amount	5 600,00	8,59950	8 59,950
Freight	-1 200,00	8,59950	8 59,950
			1 19,916

Statistical value should be filled: **37 837,80**

2. STATISTICAL VALUE – IMPORT

General rule

The statistical value is the approximate theoretical value of the goods at the time and place where they enter the territory of the Member State in which they are **located** at the time of release into the customs procedure (*'importing Member State'*). The statistical value is to relate to this Member State.

Therefore the statistical value consists of the (intrinsic) *value of the goods* and the *incurred or calculated cost for transport and insurance* from their point of the transport related departure to the point of entry into this Member State.

Example:

Goods are imported in Poland from USA (via the Netherlands and Germany); the delivery terms are 'CIF Łódź'. The customs import declaration is lodged at Łódź and the goods are presented there, too.

As the goods at the time of release are physically located in Poland, the statistical value is the theoretical value at the point of entry into Poland at the Polish-German border; this would correspond to a price 'CIF Polish-German border'.

Value of the goods

Statistical value is based on the *value of the goods*:

- fi *Value of the goods* shall be the customs value, where it is determined (Title II, Chapter 3 of UCC “VALUE OF GOODS FOR CUSTOMS PURPOSES”)
- fi Where a customs value is **not** determined, the *value of the goods* shall be;
 - In the case of a sale or purchase: the price actually paid or payable for the imported goods.
 - In other cases: the price which would, for the import, reasonably be invoiced in the case of sale or purchase between a non-related buyer and seller.

Example:

Goods are imported in Spain from Russia and delivered by road transport; the Russian producer sold the goods to the Spanish client 'CIF Madrid' for 10 000,00 €.

Where customs do not determine a customs value, value of the goods shall be 10 000,00 €.

Where customs do determine a customs value (relating to the point of entry into the Union), this customs value (~ 9 000 €) shall be used as basis for *value of the goods*.

Other costs

The Statistical value must include only ancillary charges. These are the actual or calculated costs for transport and, if they are incurred, for insurance, but covering only that part of the journey which is outside the statistical territory of the '*importing Member State*'. If transport or insurance costs are not known, they need to be assessed reasonably on the basis of costs usually incurred or payable for such services (considering especially, if known, the different modes of transport).

Other costs in relation to a customs value

The customs value at the EU border has to be complemented by ancillary costs up to the border of the importing Member State. In case the customs value includes ancillary costs beyond the border of the importing Member State (e.g. '*CIF 'final destination'*"), these costs shall not be included in the statistical value. If applicable, overall “other costs” must be split up e.g. on a kilometre pro rata basis.

“Other costs” relating to more than one item on the import declaration

If the ancillary charges (such as transport and insurance) relate to several items on an import declaration, the respective ancillary costs for each individual item must be calculated on a relevant pro rata basis, e.g. kg or volume.

Statistical value in case of processing (import)

This applies only where the commercial transaction is not a sales contract, but a contract for service ('processing' contract).

- **Imports for inward processing**

For goods which are to enter the Union for inward processing, the statistical value must be established by taking the value of the unprocessed good.

- **Re-imports after outward processing**

For goods which underwent outward processing and return to the Union, the statistical value must be established by taking the value of the previously exported unprocessed goods plus the value added during the processing.

Example:

A German company sends a machine to Switzerland under a contractual service arrangement for technical enhancement. The machine would on re-import be subject to customs duties, so the enhancement is carried out under the customs outward processing procedure.

The market value ('fair value') of the machine at the time of temporary exportation for outward processing (customs procedure code 2100) is 1 000,00 €, the Swiss processor invoices 300,00 € for the processing service plus 70,00 € for Swiss parts added. The calculated transport costs from the processing site to the Swiss/German border are 5,00 €.

The German company re-imports the machine (customs procedure code 6121). The statistical value of the good on re-imports is **1 375,00 €** consisting of:

Value of the unprocessed goods*):	1 000,00	<i>*) excluding national VAT</i>
Value added during processing:	370,00	(300,00 + 70,00)
Transport cost to the border:	5,00	
	1 375,00	

For the determination of the statistical value on re-import, the market value of the processed machine is irrelevant.

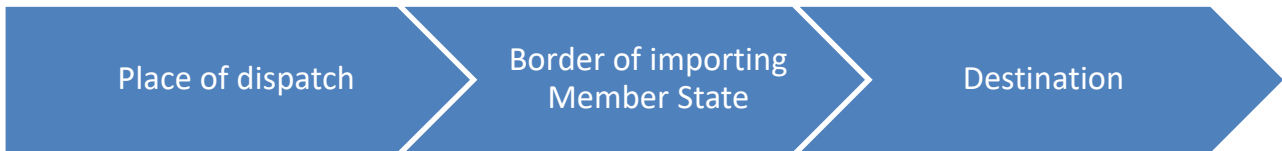
Currency conversion

The Statistical Value must be expressed in the national currency of the Member State where the customs declaration is lodged. Values which are, e.g. on documents, expressed in another currency (e.g. invoiced currency of the goods), need to be converted. The rate of exchange to be used is the rate applicable at the time the customs declaration is accepted, and according to Union customs provisions on currency conversion relating to the determination of the customs value (Article 146 UCC-IA).

Examples (Statistical value NOT based on customs value)

2.1 **Terms of delivery EXW "Place of dispatch"** (invoiced amount does not include freight costs)

a)



Statistical value = invoiced amount + freight costs (ancillary charges, such as transport and insurance) from place of dispatch to border of importing Member State

Due to the delivery term “EXW”, freight costs until border of the importing Member State must be included to obtain the statistical value.

Importing Member State has currency “Euro”. The invoiced amount is not in national currency and has therefore to be converted

Invoiced amount for 1 item: \$6 000,00

Calculated freight and insurance costs to a border of importing Member State = \$2 000,00.

	USD \$	conversion rate	Euro
Invoiced amount	6 000,00	1,233	1,233
Freight	2 000,00	1,233	1,233
			6 488,24

Statistical value should be filled: **6 488,24**

b) Re-import after outward processing, repair.

The statistical value of the temporary export goods e.g. machine	30 000,00 €
+ repair costs	1 000,00 €
+ cost of transport: freight, insurance ¹	100,00 €

Statistical value should be filled **31 100,00**

¹The costs of transport outside the statistical territory of the importing Member State (from the border of the exporting Member State to the place of processing and from there to the border of the importing Member State).

Examples (Statistical value based on customs value)

2.2 Terms of delivery EXW “Place of dispatch” (invoiced amount does not include freight costs)



Statistical value = customs value + freight costs (ancillary charges, such as transport and insurance) from entry into the Union to the border of Member States

Example:

Invoiced amount for 1 item = 3 200,00 €

Commission costs (excl. buying commissions)= 240,00 €

Total freight costs Place of dispatch → Destination = 2 000,00 €

Total distance = 2 000 km,

(distance Place of dispatch → EU = 1 000 km , EU->Border of importing Member State = 500 km, Border of importing Member State->Destination =500km)

Pro rata freight costs Place of dispatch->EU = 1 000,00 €

Pro rata freight costs EU->Border of importing Member State = 500,00 €

Customs value: 4 440,00 € (3 200,00 €+240,00 € + 1 000,00 €)

Statistical value should be filled **4 940,00** (= customs value 4 440,00 € + freight cost EU->Border of importing Member State 500,00 €)

2.3 Terms of delivery FOB “Agreed place of delivery” (invoiced amount includes freight costs from place of dispatch to agreed place of delivery)



Statistical value = invoiced amount + freight costs (ancillary charges, such as transport and insurance) from agreed place of delivery to entry into the Union + freight costs (ancillary charges, such as transport and insurance) from entry into the Union to border of importing Member State

Invoiced amount for 2 items is

Item 1 (50kg) 1 200,00 €

Item 2 (100kg) 13 500,00 €

insurance Item 1 200,00 €

insurance Item 2 400,00 €

cost of packaging not included in the price paid for item 1: 50,00 € and for item 2: 89,00 €

cost of commission not included in the price paid for item 2: 800 €

total 16 239,00 €

Freight costs from agreed place of delivery to border of the Union are for item 1: 100,00 € and for item 2: 200,00 €

Freight costs from border of the Union to border of the Member State are for item 1: 50,00 € and for item 2: 100,00 €

Customs value:

Item 1: 1 550,00 (1 200,00+200,00+50,00+100,00)

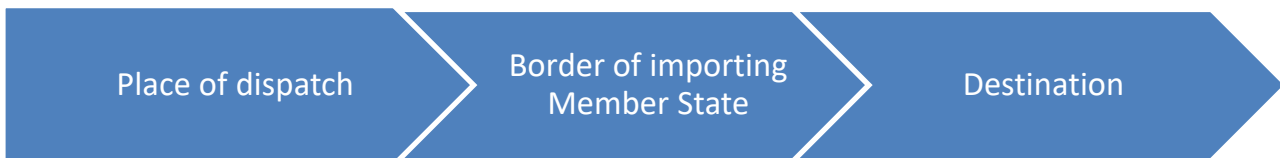
Item 2: 14 989,00 (13 500,00+400,00+89,00+800,00+200,00)

Statistical values should be filled

Item 1: **1 600,00** (customs value + 50,00)

Item 2: **15 089,00** (customs value + 100,00)

2.4 **Terms of delivery DDU “Destination”** (invoiced amount includes freight costs from place of dispatch to destination)



Statistical value = invoiced amount – freight costs (ancillary charges, such as transport and insurance) from border of importing Member State to destination

Example:

Invoiced amount for 2 items contains

price of Item 1 (100kg)	\$1 500,00
price of Item 2 (50kg)	\$2 240,00
total	\$3 740,00

Freight costs from border of a Member State to destination are supposed to \$300.

Exchange rate \$1,233 = 1 €. Freight costs ratio Item 1 to Item 2 is 2:1 by the weight.

	USD	Allowable costs	Statistical value in USD	Conversion rate	Statistical value in €
Item 1	1 500,00	200,00	1 300, 00	1,233	1 054,34
Item 2	2 240,00	100,00	2 140,00	1,233	1 735,61

Statistical values should be filled

Item 1 **1 054,00**

Item 2 **1 736,00**

Annex 1 – Procedure Codes/Combinations of Procedure Codes

This part will be completed after the completion of phase 2 in autumn 2017.

Annex 2 - Additional Procedure Codes Series C

Procedure Code Relief	Description of the code	Reference (Regulation (EC) No 1186/2009)	Explanations and/or examples National practice
C03	Presents customarily given on the occasion of a marriage	12(2)	<p>Explanation:</p> <p>Relief shall be granted regarding wedding presents, taking into account that value of each present may not exceed EUR 1000. The beneficiaries must have their normal place of residence outside the customs territory of the Union at least 12 months and they must transfer their normal place of residence from a third country to the customs territory of the Union on the occasion of their marriage.</p> <p>Save in exceptional circumstances relief shall be granted only in respect of goods entered for free circulation not earlier than two months before the date fixed for the wedding and not later than four months after the wedding.</p> <p>The commodity code 9919 00 00 can be used in customs declarations.</p> <p>Example:</p> <p>A Russian resident is changing his residence to Latvia after marrying a Latvian resident. Relief from customs duty on wedding presents, whose value is not more than EUR 1000, is granted when marriage certificate is presented to customs.</p>

C04	Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union	17	<p>Explanation:</p> <p>Inherited personal property can be imported free of import duties, if it is entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property. Personal property is defined in Article 2(1)(c) Reg. (EC) 1186/2009. The goods, which are exempted from a customs relief, are listed in Article 18 Reg. (EC) 1186/2009.</p> <p>Necessary proofs according to Article 126 Reg. (EC) 1186/2009 for the use of this customs relief are for example a certificate of inheritance or a testament. The commodity code 9919 00 00 can be used in customs declarations.</p> <p>Example:</p> <p>A natural person living in Germany, whose uncle died a few month before, can import free of import duties personal property acquired by inheritance</p>
C07	Consignments of negligible value	23	<p>Explanation:</p> <p>The relief from customs duties shall apply for a consignment of goods, the intrinsic value of which does not exceed a total of EUR 150.</p> <p>The relief shall not apply to alcoholic products, perfumes and toilet waters and tobacco or tobacco products.</p> <p>The value of the goods shall be calculated as the total value of the goods (without the costs for freight and insurances) including the foreign VAT (the price/the invoiced value)</p> <p>The relief from import VAT depends on the national specific value limit and goods imported on mail order can be excluded from the relief.</p> <p>Example:</p> <p>A person established in the customs territory of the Union ordered a DVD with a price of EUR 15 from an internet shop in a third country. The DVD is goods of negligible value and can be imported free of customs duties. The relief from import VAT depends on the national specific value limit.</p>

C08	Consignments sent from one private individual to another	25	<p>Explanation:</p> <p>The relief from customs duties and import VAT shall apply for a consignment of goods, which value does not exceed a total of EUR 45. For tobacco products, alcohols and alcoholic beverages, perfumes and toilet waters the quantities are limited (Article 27 Reg. (EC) No 1186/2009; Article 1 of Council Directive 2006/79/EC) and their value has to be included in the total of EUR 45.</p> <p>The relief is only granted, if the imported consignments are 'not of a commercial nature' according to Article 25 (2) Reg. (EC) No 1186/2009.</p> <p>Example:</p> <p>A grandmother, who lives in Canada, has sent toys with a value of EUR 40 to her grandchild.</p>
C09	Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28	<p>Explanation:</p> <p>Capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the Union in order to carry on a similar activity there, can be declared with this code. Limitations concerning the permissible goods are laid down in Articles 29 and 31 of Reg. (EC) 1186/2009.</p> <p>In principle these goods must be declared for free circulation within 12 months from the date when the undertaking ceased its activities in the third country.</p> <p>Example:</p> <p>Company A, which was settled in Russia, is moving to Lithuania to set up there a new activity (see Article 30 of Reg. (EC) 1186/2009). Capital goods and other equipment can be released for free circulation free of import duties.</p>

C12	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009	43	<p>Explanation:</p> <p>A relief from import duties for the goods listed in Annex II to Regulation (EC) No 1186/2009 can only be granted when they are destined for public or private educational, scientific or cultural establishments or organisations. Private establishments or organisations first need an approval of the competent customs authority.</p> <p>Obligations on the part of the establishment or organisation to which the goods are consigned are laid down in Reg. (EU) No 1225/2011.</p> <p>Example:</p> <p>The British Museum imports free of import duties works of art from the USA.</p>
C13	Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools)	44-45	<p>Explanation:</p> <p>In order to obtain admission free of import duties of a scientific instrument or apparatus under Article 44 (1) of Reg. (EC) No 1186/2009 private establishment principally engaged in education or scientific research has to be authorised by the competent authorities of the Member State, (Article 44 of Reg. (EC) No 1186/2009, see also Reg. (EU) No 1225/2011).</p> <p>Scientific instruments or apparatus are defined in Article 46 of Reg. (EC) No 1186/2009 in conjunction with Article 5 of Reg. (EU) No 1225/2011). Imported for non-commercial purposes' shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes.</p> <p>Example:</p> <p>The Physikalisch-Technische Bundesanstalt as the National Metrology Institute of Germany imports a measuring instrument, which fulfils the conditions of Article 5 of Reg. (EU) No 1225/2011, from the USA. A relief from import duties is granted by German customs.</p>

C14	Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union	51	<p>Explanation:</p> <p>‘Equipment’ means instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research. It shall remain the property of a natural or legal person resident outside the Union during its stay in the customs territory of the Union.</p> <p>Non-commercial purposes mean that the equipment is intended for use for the purpose of scientific research carried out for non-profit making purposes.</p> <p>In order to obtain admission free of import an application the establishment has to be approved by the competent authorities of the Member State (Article 51(2)(a) of Reg. (EU) No 1186/2009, see also Reg. (EU) No 1225/2011). It shall contain inter alia a copy of the scientific cooperation agreement between research establishments situated in the Union and in third countries.</p>
C15	Laboratory animals and biological or chemical substances intended for research	53	<p>A relief from import duties is granted for animals specially prepared for laboratory use and for biological or chemical substances which are listed in the Annex I to Reg. (EU) No 80/2012.</p> <p>The application for this relief can only be filed by public or private establishments principally engaged in education or scientific research. Private establishments first need an approval of the competent customs authority.</p>
C17	Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57	<p>Explanation:</p> <p>In order to obtain admission free of import duties of instruments or apparatus under Articles 57 and 58 of Reg. (EC) No 1186/2009, the establishment has to be approved by the competent authorities of the Member State (Article 57(1) of Reg. (EU) No 1186/2009, see also Reg. (EU) No 1225/2011).</p>

C18	Reference substances for the quality control of medicinal products	59	<p>Explanation:</p> <p>This code applies only to consignments sent by the 'WHO Collaborating Centre for Chemical Reference Substances' in Stockholm (Sweden) to consignees who are authorized by the competent national authorities to receive them duty free (Article 2 Reg. (EEC) No 3915/88). As Sweden is a member state of the EU this code isn't relevant at present.</p> <p>[On 16 April 2010, the European Directorate for the Quality of Medicines & Health Care (EDQM; at the Council of Europe, Strasbourg) took over responsibility for the establishment, storage and distribution of WHO ICRS from Apoteket AB, the previous WHO Collaborating Centre for these substances (https://www.edqm.eu/en/WHO-ICRS-Reference-Substances-1393.html)]</p>
C19	Pharmaceutical products used at international sports events	60	<p>Explanation:</p> <p>Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events, shall, within the limits necessary to meet their requirements throughout their stay in that territory, be admitted free of import duties.</p>
C20	Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations	61 (1) point a	<p>Explanation:</p> <p>Basic necessities in the context of art.61(1) point a covers goods required to meet immediate needs of human beings (food, medicine, clothing, bed-clothes). Alcoholic products, tobacco, coffee, tea, and motor vehicles other than ambulances are not subject of the relief.</p> <p>Relief is granted only when goods are imported by State organisations or organisations approved by State and goods are distributed free of charge to needy persons. Other conditions, like restrictions to lend, hire, transfer the goods, usage of goods, mentioned in art. 64 and 65 should be taken into account.</p> <p>The commodity code 9919 00 00 can be used in customs declarations.</p> <p>Example:</p> <p>Relief from duty granted to philanthropic organization in Poland importing from Norway used clothes deemed for distribution free of charge to the homeless people.</p>

C23	Articles in Annex IV to Regulation (EC) No 1186/2009 intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1),point b and 67(2)	<p>Explanation:</p> <p>Institutions or organisations concerned with the education of or the provision of assistance to the blind shall first be authorised by the competent authorities of the Member States to receive such articles duty free.</p> <p>Obligations on the part of the establishment or organisation to which the goods are consigned are laid down in Reg. (EU) No 1224/2011.</p> <p>The goods which can be declared with this code are listed in Annex IV to Regulation (EC) No 1186/2009.</p>
C26	Goods imported for the benefit of disaster victims	74	<p>Explanation:</p> <p>This code can be used by State organisations or other charitable or philanthropic organisations approved by the competent authorities when there is a decision of the European Commission that the relief can be granted (see Article 76 of Regulation (EC) No 1186/2009). Pending such decision, Member States affected by a disaster may authorise the suspension of any import duties chargeable on goods as described above subject to an undertaking by the importing organisation to pay such duties if relief is not granted.</p> <p>Example:</p> <p>Because of a flood in Romania sand bags were imported from the Ukraine.</p>
C30	Samples of goods of negligible value imported for trade promotion purposes	86	<p>Explanation:</p> <p>Samples of goods in the context of art.86(1) point a covers any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.</p> <p>Customs may require that certain articles be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.</p> <p>Example:</p> <p>Relief from duty granted to the catalogue of wallpaper sample sheets 60x60 cm imported from Japan.</p>
C39	Fuel and lubricants	107	<p>Explanation:</p> <p>A relief can be granted to the fuel contained in the</p>

	<p>present in land motor vehicles and special containers</p>	<p>standard tanks of private and commercial motor vehicles and motor cycles and special containers entering the customs territory of the Union and fuel contained in portable tanks maximum of 10 litres per vehicle carried by private (not commercial) motor vehicles or motor cycles.</p> <p>Relief is granted also to the lubricants in the motor vehicles required for their normal operation during the journey.</p> <p>A relief is granted only for fuel used in the vehicle in which it was imported. Removal from the vehicle and storage except necessary repairs are the subject of application of the import duties.</p> <p>For these purposes “commercial motor vehicle” means any motorised road vehicle (including tractors) which by its type of construction and equipment is designed for and capable of transporting, whether for payment or not: more than nine persons, including the driver; goods and any road vehicle for special purpose other than transport as such.</p> <p>“Special container means” any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.</p> <p>“Standard tanks” means tanks, permanently fixed by manufacturer to all motor vehicles of the same type and whose fitting enables fuel to be used directly for the purpose of propulsion and, where appropriate, for operation, during transport, of refrigeration systems and other systems; gas tanks fitted to motor vehicles designated for the direct use of gas as a fuel; tanks permanently fixed by manufacturer to all containers of the same type and who are enabled to be used directly for the operations during transport for systems with which special containers are equipped.</p> <p>Member States may limit application of the relief of fuel in commercial motor vehicles to 200 litres per vehicle, per special container and per journey.</p> <p>Member States may limit amount of duty-free fuel for commercial transport engaged in international transport into frontier zone of 25 km as the crow flies if journeys are made by persons residing in the frontier zone and for private motor vehicles residing in the frontier zone.</p>
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			<p>Example:</p> <p>Relief from duty is granted to the gas in the gas tank fitted to a private motor vehicle entering EU on the Latvian – Russian border and using gas as a fuel. However, at the same time, no duty free import is granted to the petrol in the tank initially fixed on the same motor vehicle, which is not more used for propulsion.</p>
C42	<p>Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)</p>	9(1)	<p>Explanation:</p> <p>Relief may be granted upon undertaking to establish normal place of residence within six months. A guarantee is mandatory.</p> <p>Personal property should be in possession and used for a minimum of six months calculated from the date on which it is brought into the Union customs territory.</p> <p>The commodity code 9905 00 00 can be used in customs declarations.</p> <p>Examples:</p> <p>Person starts to organise process ending with transfer of his place of residence from Russia to Finland. Upon his undertaking to establish residence in Finland within six months, on the basis of security, Finnish customs grants relief.</p> <p>A natural person living in the USA is going to transfer his/her normal place of residence to the customs territory of the Union. He or she sends the personal property six months before the actual removal.</p>

C43	Personal property belonging to a natural person having intention to transfer his normal place of residence to the Union (duty-free admission subject to an undertaking).	10	<p>Explanation:</p> <p>Relief may be granted upon undertaking to establish normal place of residence within the requirements laid down by the customs authorities within the rules of Article 10 (2) of Reg. (EC) 1186/2009. Relief concerns cases where because of their occupational commitments person leaves the third country where he had his normal place of residence without simultaneously establishing his normal place of residence in the customs territory of the Union. A guarantee may be required.</p> <p>The requirement laid down in Article 4 -a) of Reg. (EC) 1186/2009, that personal property should be in possession for a minimum of six months, shall be calculated from the date on which personal property is brought into the Union customs territory. According to Article 7 goods can be brought in within the period of 12 months from the actual date of establishment of the place of residence.</p> <p>The commodity code 9905 00 00 can be used in customs declarations.</p> <p>Examples:</p> <p>Person coming from Belarus starts to work in the company residing in Lithuania and he has intention to establish place of residence there. On the basis of persons undertaking, Lithuanian customs grants relief and establishes terms in which persons is allowed to transfer personal property.</p> <p>A natural person leaves Canada for a new job in the customs territory of the Union without having his/her normal place of residence there. He or she has the intention to move within 10 months.</p>
C44	Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union	20	<p>Explanation:</p> <p>The rules on the using of code C04 shall apply mutatis mutandis with the difference that the relief can be granted not for natural persons but for legal persons engaged in a non-profit making activity (e.g. non-profit foundations or associations, charitable organizations).</p>

C48	Goods contained in the personal luggage and exempted from VAT	41	<p>Explanation:</p> <p>Goods contained in the personal luggage of travellers coming from a third country or a territory mentioned in Article 6 (1) of Council Directive 2006/112/EC shall be admitted free of import duties, provided such imports are exempt from VAT under provisions of national law adopted in accordance with the provisions of Council Directive 2007/74/EC.</p> <p>This code shall only be used if the traveller has the goods with him/her when he/she enters the EU – except for luggage which was lost on the flight and is presented later to customs, but not for luggage, which was sent for example by post or an express company.</p> <p>These goods deemed to be declared for free circulation according to Article 138 –a) UCC-DA, but an customs declaration shall be lodged in the cases listed in Article 142 UCC-DA (e. g. goods which are subject to a prohibition or restriction).</p>
C49	Goods for charitable or philanthropic organisations - goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons	61 (1) point b	<p>Explanation:</p> <p>Goods of every description to be used at occasional, separately identified charity events. Alcoholic products, tobacco, coffee, tea, and motor vehicles other than ambulances are not subject of the relief. Relief is granted only when goods are imported by State organisations or organisations approved by State. Other conditions, like restrictions to lend, hire, transfer the goods, usage of goods, mentioned in art. 64 and 65 should be taken into account. The commodity code 9919 00 00 can be used in customs declarations.</p> <p>Example:</p> <p>Relief from duty granted to charitable organization in Poland importing donation boxes from USA to be used in charity event for the benefit of needy seniors.</p>

C50	Goods for charitable or philanthropic organisations - equipment and office materials sent free of charge	61 (1) point c	<p>Explanation: Equipment and office materials used only for operational needs or carrying out charitable or philanthropic aims. Relief is granted only when goods are imported by organisations approved by State. Other conditions, like restrictions to lend, hire, transfer the goods, usage of goods, mentioned in art. 64 and 65 should be taken into account.</p> <p>Alcoholic products, tobacco, coffee, tea, and motor vehicles other than ambulances are not subject of the relief.</p> <p>The commodity code 9919 00 00 can be used in customs declarations.</p> <p>Example: Relief from duty granted to charitable organization in Latvia importing from Canada tools and equipment for charity kitchen.</p>
C56	Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise	89	<p>Explanation: Relief from customs duty may be granted to articles of no commercial value imported for advertising purposes provided they could not be used for other purposes than advertising.</p> <p>Example: Relief from customs duty is granted for plastic models of tools like screwdrivers, hammers etc. imported from China and intended for advertising purposes.</p>

C58	Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used	90(1)(c)	<p>Explanation:</p> <p>Trade fairs and similar events in the context of art. 90 (1) (c) includes: exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts; exhibitions and events held mainly for charitable reasons; exhibitions and events held mainly scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons of worship, trade union activity or tourism, or in order to promote international understanding; meetings of representatives of international organisations or collective bodies; official or commemorative ceremonies and gatherings.</p> <p>No relief is granted for exhibitions staged for private purposes in commercial stores or premises to sell the goods of third countries.</p> <p>Example:</p> <p>Relief from duty granted to the import of photo wallpapers from. Vietnam intended to decorate advertising stand in the international tourism exhibition in Hungary.</p>
C73	Consignments of negligible value	114	<p>Explanation</p> <p>Consignments dispatched to their consignee by letter or parcel post and containing goods of a total value not exceeding 10 EUR may be exported free of export duties.</p> <p>At the moment there are no export duties applicable in the EU.</p>

Annex 3 - Additional Procedure Codes Series D

Procedure Code	Description of the code	Reference Article No of UCC-DA	Explanations and/or examples National practice	Kind of declaration <i>(an authorization is always needed, see Article 211 UCC)</i>
D01	Pallets (including pallet accessories and equipment)	208 and 209	<p>Explanation: Pallets are defined in Article 1 No. 42 UCC-DA.</p> <p>Example: Euro pallets shall be imported to be used as a means of transport to export other goods to a third country.</p> <p>Examples for pallets which have a superstructure are the so called "IsoBins" and other reusable packaging which can be handled by fork lifts.</p>	Pallets shall be deemed to be declared for temporary admission (Article 139 and 141 UCC-DA), but the customs office can ask for an customs declaration (see Article 163 (3) UCC-DA).
D02	Containers (including container accessories and equipment)	210 and 211	<p>Explanation: The term "container" means according to Article 1 –b) of the Container Pool Convention an article of transport equipment (lift-van, movable tank or other similar structure):</p> <ul style="list-style-type: none"> (i) fully or partially enclosed to constitute a compartment intended for containing goods, (ii) of a permanent character and accordingly strong enough to be suitable for repeated use, (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate 	Containers shall be deemed to be declared for temporary admission (Article 139 and 141 UCC-DA), but the customs office can ask for an customs declaration (see Article 163 (3) UCC-DA).

			<p>transhipment,</p> <p>(iv) designed for ready handling, particularly when being transferred from one mode of transport to another,</p> <p>(v) designed to be easy to fill and to empty, and</p> <p>(vi) having an internal volume of one cubic meter or more.</p> <p>The term "container" shall include standard air freight containers having an internal volume of less than one cubic metre provided they fulfil the requirements of letters (i) to (v).</p> <p>"Demountable bodies" and "platform flats" are to be treated as containers.</p> <p>The term "Container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container.</p> <p>Furthermore a container must fulfil the conditions of Article 210 (1) UCC-DA to be declared with this code.</p>	
D03	Means of road, rail, air, sea and inland waterway transport	212	<p>Explanation:</p> <p>Means of transport can be released for temporary admission if they carry out a clearly defined transport operation, namely carriage which includes a crossing of the external border of the customs territory of the Union by that vehicle and the goods or persons transported (see ECJ judgment handed down on</p>	Means of transport shall be deemed to be declared for temporary admission (Article 139 and 141 UCC-DA), but the customs office can ask for an customs declaration (see Article 163 (3) UCC-DA).

			<p>15.12.2004, C-272/03 points. 18-20).</p> <p>[This code can also be used for the cases referred to in Articles 213 to 215 UCC-DA.]</p> <p>Example: A lorry, which is registered in Russia and driven by a Russian driver, is used for a transport of goods from Russia to Estonia. The lorry can be declared for temporary admission.</p> <p>An airplane, which is registered in the USA, is used for commercial transport of persons to and from airports in the EU.</p>	
D04	Personal effects and goods for sports purposes imported by travellers	219	<p>Explanation: The code may be used in customs declarations in cases listed in Article 142 UCC-DA. In the Guidance document on special procedures you find an illustrative list of travellers' personal effects and goods imported for sports purposes.</p> <p>Example: A traveller from Japan is carrying a suitcase with clothing, toilet articles, a camera and other personal effects.</p>	These goods shall be deemed to be declared for temporary admission (Article 136 (1) –b), 139 and 141 UCC-DA).
D05	Welfare material for seafarers	220	<p>Explanation: Welfare material for seafarers includes reading, audio-visual and hobby material, sports gear and equipment for religious activities (see the illustrative list in the Guidance document on special procedures).</p> <p>Example: Books and films on board of a sea ship can be temporarily</p>	In the cases of Article 220 –a) UCC-DA these goods shall be deemed to be declared for temporary admission (Article 139 and 141 UCC-DA), otherwise a customs declaration is needed.

			imported with total relief from import duty.	
D06	Disaster relief material	221	<p>Explanation: This code can be used for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.</p> <p>As an exception from the rule in article 250 (2) –c) UCC the applicant and the holder of the procedure may be established inside the customs territory of the Union.</p> <p>Example: Pumps are temporarily imported by an aid organisation in the occasion of a flood.</p>	These goods shall be deemed to be declared for temporary admission (Article 136 (1) –h), 139 and 141 UCC-DA) with the exception laid down in Article 142 UCC-DA).
D07	Medical, surgical and laboratory equipment	222	<p>Explanation: Medical, surgical and laboratory equipment which is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes, can be temporarily imported with total relief from import duty.</p> <p>As an exception from the rule in article 250 (2) –c) UCC the applicant and the holder of the procedure may be established inside the customs territory of the Union.</p>	oral customs declaration
D08	Animals (twelve months or more)	223	<p>Explanation: The animal must be owned by a person established outside of the customs territory of the</p>	Customs declaration, but an oral declaration can be lodged in case

			<p>Union.</p> <p>The time-limit for discharge shall not be shorter than 12 months from the time the animals are placed under the temporary admission procedure (Article 237 (2) UCC-DA).</p> <p>Examples: Dogs for rescue operation can be temporarily imported with total relief from import duties.</p> <p>A horse is trained at a school of riding art in Germany (Article 204 UCC-DA must be fulfilled).</p>	according to article 136 (1) –e) UCC-DA
D09	Goods for use in frontier zone	224	<p>Explanation: The frontier zone is defined by the member states.</p> <p>This code can be used to declare equipment owned and used by persons established in a frontier zone of a third country adjacent to the frontier zone in the Union where the goods are to be used and goods used for projects for the building, repair or maintenance of infrastructure in such a frontier zone in the Union under the responsibility of public authorities for temporary admission.</p>	<p>Article 224 –a) UCC-DA = oral declaration (see article 136 (1) –f) UCC-DA)</p> <p>Article 224 –b) UCC-DA = customs declaration</p>
D10	Sound, image or data carrying media	225	<p>Explanation: The media carrying sound, image or data shall be supplied free of charge and used for the purposes of demonstration prior to commercialisation, producing sound track, dubbing or reproduction. Therefore the commercial showing of a movie is excluded.</p>	customs declaration
D11	Publicity material	225	<p>Explanation: Material used exclusively for publicity purposes, which</p>	customs declaration

			<p>includes means of transport specially equipped for those purposes, may be declared for temporary admission with total relief of duty. This includes tourist publicity material (see the illustrative list in the Guidance document on special procedures).</p> <p>Explanation: The Tourist Office of New Zealand imports temporarily display material and specimens, in reasonable number, for the ITB Berlin (travel trade show).</p>	
D12	Professional equipment	226	<p>Explanation: Professional equipment shall fulfil the conditions laid down in article 226 (1) and (3) UCC-DA. The term “professional equipment” comprises equipment for the press or for sound or television broadcasting and cinematographic equipment and other equipment for professional tasks (see the illustrative list in the Guidance document on special procedures). There is a special rule for portable music instruments in Article 226 (2) UCC-DA.</p> <p>Example: A craftsman from Canada is carrying his toolbox to fulfil a job in the customs territory of the Union.</p>	<p>customs declaration;</p> <p>Portable music instruments: deemed to be declared for temporary admission (Articles 136 (1) -i), 139 and 141 UCC-DA)</p> <p>equipment for sound or television broadcasting under the conditions of article 136 (1) –k) UCC-DA: oral customs declaration</p> <p>instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant: oral declaration: oral customs declaration</p>
D13	Pedagogic material and scientific	227	<p>Explanation: Pedagogic material and</p>	<p>customs declaration</p>

	equipment		scientific equipment which is not used for purely commercial purposes, which fulfils the conditions laid down in article 227, shall be declared with this code to place it under the temporary admission procedure.	
D14	Packages, full	228	Explanation: This code shall be used to declare packages imported filled and intended for re-export, whether empty or filled, for temporary admission with total relief of duty.	customs declaration; Oral customs declaration under the conditions of article 136 (1) –j) UCC-DA
D15	Packages, empty	228	Explanation: This code shall be used to declare packages imported empty and intended for re-export filled for temporary admission with total relief of duty.	customs declaration
D16	Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles	229	Explanation: These goods can be declared for temporary admission, if they are owned by a person established outside the customs territory of the Union and if they are used in manufacturing by a person established in the customs territory of the Union and more than 50% of the production resulting from their use is exported.	customs declaration
D17	Special tools and instruments	230	Explanation: Special tools and instruments can be declared for temporary admission, if they are owned by a person established outside the customs territory of the Union and if they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50% of the resulting goods is exported.	customs declaration

D18	Goods subject to tests, experiments or demonstrations art.237 (1) determine 6 month period only for art.231 c).	231(a)	<p>Explanation: Goods can be declared for temporary admission if they are deemed to be a subject to tests, experiments or demonstrations.</p> <p>Example: Navigation system sensitivity elements block from Canada is imported for testing purposes in Germany.</p>	customs declaration
D19	Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	231(b)	<p>Explanation: Goods can be declared for temporary admission if they are deemed to be a subject to satisfactory acceptance tests, in connection with a sales contract.</p> <p>Example: Packing machine from Turkey is imported in Czech Republic for two weeks acceptance testing according sales contract.</p>	customs declaration
D20	Goods used to carry out tests, experiments or demonstrations without financial gain (six months) according art.237.	231(c)	<p>Explanation: Goods can be declared for temporary admission if they are used to carry out tests, experiments or demonstrations without financial gain.</p> <p>Example: Spectroradiometer for passive scanning of the depth of the snow from Switzerland is imported in Italy to carry out research.</p>	customs declaration
D21	Samples	232	<p>Explanation: Reasonable quantity of samples can be declared for temporary admission, if they are used for being shown or demonstrated in the customs territory of the Union.</p> <p>Example: Temporary admission of kitchen cupboard door surfaces each of different surface material and different colour.</p>	customs declaration

D22	Replacement means of production (six months)	233	<p>Explanation: Replacement means of production can be declared for temporary admission if they are temporarily made available to a customer by a supplier or repairer pending the delivery or repair of similar goods. According Convention on Temporary Admission (Istanbul Convention) replacement goods means instruments, apparatus and machines made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.</p> <p>Example: Surveying company declares 3D Laser Scanning equipment received from the supplier replacing identic equipment during its repair.</p>	customs declaration
D23	Goods for events or for sale	234(1)	<p>Explanation: Goods can be declared for the temporary admission if they are exhibited or used at a public event not purely organised for the commercial sale, or obtained at such event from goods place under the temporary admission.</p> <p>Example: Computers and other electronic equipment imported from the USA to the exhibition of the IT achievements.</p>	customs declaration
D24	Goods for approval (six months)	234(2)	<p>Explanation: Goods can be declared for temporary admission if they are delivered by the owner for inspection to a person who has the right to purchase these goods after the inspection.</p> <p>Example: Medical surgery equipment from Israel is imported for two months approbation in the</p>	customs declaration

			hospital in Estonia.	
D25	Works of art, collectors' items and antiques	234(3)(a)	<p>Explanation: Works of art, collector's items and antiques mentioned in Annex IX to Directive 2006/112/EC (VAT Directive) can be declared for temporary admission if they are imported for the purposes of exhibition, with a view to possible sale.</p> <p>Example: Exhibition of graphics of the young artists from Belarus is declared for temporary admission in Lithuania. It is deemed to sale graphics during the exhibition.</p>	customs declaration
D26	Goods imported with a view to their sale by auction	234(3)(b)	<p>Explanation: Goods, other than newly manufactured can be declared for temporary admission if they are deemed for sale by auction.</p> <p>Example: Motor cycles produced in the USSR (before December 1991) from Belarus are declared for temporary admission in Latvia for the purpose to participate in the sales auction.</p>	customs declaration
D27	Spare parts, accessories and equipment	235	<p>Explanation: Spare parts, accessories and equipment can be declared for temporary admission if they are used for repair and maintenance, including overhaul, adjustments and preservation of goods placed under temporary admission procedure.</p> <p>Example: Tractor from Russia was declared for temporary admission for the purposes of inspection. Afterwards testing stand is imported to carry out adjustments of the tractor.</p>	customs declaration

D28	Goods imported in particular situations having no economic effect	236(b)	<p>Explanation: Goods imported in particular situations having no economic effect can be declared for temporary admission with total relief from import duties in cases where total relief can't be granted under Additional procedure codes D01-D27, D30 (art.208 to 216 and art.219 to 235 of the UCC DA).</p> <p>Example: Transporting stands from Norway are imported to Lithuania to base exported goods during transportation.</p>	customs declaration
D29	Goods imported for a period not exceeding three months	236(a)	<p>Explanation: Goods imported occasionally for a period not exceeding three months can be declared for temporary admission with total relief from import duties in cases where total relief can't be granted under Additional procedure codes D01-D27, D30 (art.208 to 216 and art.219 to 235 of the UCC DA).</p> <p>Explanation: Pipeline cleaning piston from Russia is imported for one month period to clean oil pipelines.</p>	customs declaration
D30	Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory.	216	<p>Explanation: Means of transport can be declared for temporary admission with code D30, if they are registered under a temporary series (for example export licence plates) in the customs territory of the Union, with a view to re-export in the name of one of the following persons: (a) a person established outside that territory; (b) a natural person who has his or her habitual residence inside</p>	Means of transport shall be deemed to be declared for temporary admission (Article 139 and 141 UCC-DA), but the customs office can ask for a customs declaration (see Article 163 (3) UCC-DA).

			<p>that territory where that person is preparing to transfer normal residence to a place outside that territory.</p> <p>Example: A person preparing the transfer of his normal place of residence outside the customs territory of the Union bought a car, which was placed under customs warehouse procedure. For re-export on its own wheels the car is registered in Germany and an export licence plate is assigned.</p>	
D51	Temporary admission with partial relief from duties	206	<p>Explanation: If relief from customs duty shall not be granted under Additional procedure codes D01-D27, D30 (art.209 to 216 and art.219 to 236 of the UCC DA) goods can be declared for temporary admission with partial relief from customs duty. However authorisation shall not be granted for consumable goods.</p> <p>Example: Mobile laboratory for checking rails is imported from Russia to Latvia for 12 months.</p>	customs declaration