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Working document

SAD GUIDANCE

During the UCC transitional period

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 Communities, the authentic texts are those given in the reports of cases before the Court of Justice and the Court of First Instance.

LIST OF ABBREVIATIONS AND ACRONYMS USED IN THE SAD GUIDANCE

ACP	African, Caribbean and Pacific Group of States
CN	Combined Nomenclature
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
DG TAXUD	Directorate-General for Taxation and Customs Union
EU	European Union
EUR.1	Movement certificate used to prove the origin of goods
Erga Omnes	All third countries
GSP	Generalised System of Preferences
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
ISO	International Organization for Standardization
SAD	Single Administrative Document
OJ	Official Journal of the European Union
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
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code
WTO	World Trade Organisation
VAT	Value-Added Tax

1. Introduction

1.1. *Objective*

The main objective of the SAD Guidance is to ensure uniform implementation and a common understanding of the legislation concerning the SAD on the part of Member States' customs administrations and traders in the UCC transitional period as provided for in [amended] Article 2 of UCC-DA. They give more detailed information on a number of subjects raised in the explanatory notes on use of the SAD in the TDA (Annex 9, Appendices C1 and D1).

This Guidance take no account of national implementing provisions and codes, for which traders are referred to the national administrations concerned. However, some of these national provisions and codes are available on [the SAD page of the DG TAXUD website](#).

1.2. *Legal force and updates*

The SAD Guidance has not been adopted as legal instruments but it reflects the views of the Customs Code Expert Group – Data Integration and Harmonisation ('CCEG-DIH') and provides a basis for uniform interpretation and application of the relevant Union provisions.

By finalising this Guidance within the CCEG-DIH, Member States indicate their commitment to following it and, where necessary in order to keep it relevant in the future, to bringing to the attention of the CCEG-DIH any possible improvement necessary to revise or add to it.

It should be stressed that the authentic texts of EU legislation are those published in the Official Journal of the European Union.

Box 1: Declaration

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

1. DECLARATION

General information:

In this section 'trade' means the physical movement of products, across state borders, between or within territories, that requires the lodging of a declaration for customs, tax or statistical purposes. The term 'trade' refers only to goods (including electricity and gas), not services.

Use of code IM

Code IM is used, among others, in the case of trade between Member States placing non-Union goods under a customs procedure.

Example: A Swedish company imports goods from the USA and enters them for the customs warehousing procedure in Sweden. The goods are sold to Denmark and sent there under the external Union transit arrangements. In Denmark the goods are released for free circulation, and the code IM is entered in the declaration for them.

Use of code CO

Code CO is used in respect of Union goods subject to specific measures during the transition period laid down in the Act of Accession of new Member States.¹

Code CO is used for placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.

Code CO is also used in the case of trade in Union goods:

- A) between parts of the customs territory of the Union, one of which is inside, the other outside the VAT territory,² for example in the case of trade in Union goods between Sweden and the Åland Islands;
- B) 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 See Article 134 of UCC-DA.

² See [Annex 1](#): Overview of European Union countries.

Box 2: Consignor/Exporter

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

2 Consignor/Exporter	No
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Import

Box 2 is optional for the Member States for imports. The Guidance in this section is therefore advisory for cases where national authorities choose to use this box.

If more than two parties are involved in the import operation, the last seller of the goods prior to their introduction into the Union is indicated in box 2. The last seller is the party who last sold the goods before they were brought into the customs territory of the Union.¹

Example: A US company buys goods in China and then sells them to a Slovene company. The goods are dispatched directly from China to Slovenia, where they are released for free circulation.

The US company is the last seller of the goods before they were brought into the customs territory of the Union and is therefore indicated in box 2.

In case Article 128 (2) IA applies, the consignor/exporter to be indicated is the third country person selling the goods for export during the suspension procedure

Export

Definition of 'consignor'/exporter'

The term 'exporter' is used in the case of trade with countries and territories situated outside the customs territory of the Union.

Under Article 1(19) of UCC-DA,² the exporter is

- (a) the person established in the customs territory of the Union who, at the time when the declaration is accepted, holds the contract with the consignee in the third country and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union,
- (b) the private individual carrying the goods to be exported where these goods are contained in the private individual's personal baggage,
- (c) in other cases, the person established in the customs territory of the Union who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

¹ 'Last sale of the goods' is defined in Article 128 of UCC-IA.

² Article 1(19) of UCC-DA.

Example A:

An Estonian company declares goods for re-export to the owner of the goods in Russia after inward processing in Estonia. The Estonian company is indicated in box 2 as the exporter, since at the time of declaration it holds a contract with the consignee (i.e. the owner of the goods in Russia) and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

Example B:

A French company (company A) regarded as provider or producer sells goods to another company (company B) established anywhere else inside or outside the Union. The goods are consigned directly to a third country other than that of the owner (company B). The French company is indicated in box 2 as the exporter because the owner (company B) expressly gave it the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

'Consignor' means an operator that acts as exporter in the case referred to in Article 134 of UCC-DA.¹ This means that consignor is the right term to use in the case of trade in Union goods:

- A) between parts of the customs territory of the Union, one of which is inside, the other outside the VAT territory,² for example in the case of trade between Sweden and the Åland Islands;
- B) between parts of the customs territory of the Union that are both outside the VAT territory, for example in the case of trade between the Åland Islands and the Canary Islands.

¹

² See Annex 1: Overview of European Union countries.

Box 14: Declarant/Representative

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

14 Declarant/Representative	No
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When more than one person is involved, the representative is indicated in box 14 and the person on whose behalf the declaration is made is also indicated in box 14 or, if there is not enough space in box 14, elsewhere on the paper declaration or in an additional document.

In order to address cases where more than one person is involved, Member States have developed a number of *ad hoc* technical solutions such as:

- box 9;
- box 44;
- every possible other box;
- the back of the declaration;
- an additional document.

In such cases, a reference should be made in box 14 to the place where the additional information can be found.

Export

If the declarant and the exporter/consignor are the same person, enter 'exporter' or 'consignor' and the relevant additional Union code from Annex 9, Appendix D1 of TDA.

Example:

The exporter is the same person as the declarant. The identification number and full name and address of the declarant are already given in box 2. Therefore there is no need to repeat these particulars in box 14. Only 'exporter — 00400' should therefore be entered in box 14.

Import

If the declarant and the consignee are the same person, enter 'consignee' and the relevant additional Union code from Annex 9, Appendix D1 of TDA.

Example:

The consignee is the same person as the declarant. The identification number and the full name and address of the declarant are already given in box 8. Therefore there is no need to repeat these particulars in box 14. Only 'consignee — 00500' should therefore be entered in box 14.

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 representative (customs agent - company C).

Under Article 269(3) of 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 UCC.

The exporter – company A – will be indicated in box 2, since it 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 UCC-DA). The customs agent who is the representative of the authorisation-holder – company C – will be indicated in box 14, since the exporter has appointed it to act in its name and on its behalf (Article 19 of UCC). The holder of the authorisation for outward processing - company B – will be indicated in box 14 or, if there is not enough space in box 14, elsewhere on the paper declaration or in an additional document as mentioned in the previous page for *ad hoc* technical solutions. Company C, as the representative of the holder of the authorisation, completes and signs box 54 in the SAD.

Import

Release for free circulation for end use 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 UCC). The holder of the authorisation has appointed a customs agent as its direct representative.

The direct representative who completes and signs box 54 in the SAD is indicated in box 14. As a person other than the debtor, this person may also pay the import duties in lieu of the debtor (Article 81(3) of UCC).

In this case, code 2 should be entered in box 14 before the full name and address to designate the status of the representative.

Box 15a: Country of dispatch/export

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

15 C. disp./exp. code	
a	b

Completion of box 15a is obligatory for the following procedures:

1. release for free circulation or end-use;
2. placing under a special procedure other than transit, such as inward processing or temporary admission;
3. computerised transit (NCTS).

Import procedures

If no stop or legal action unrelated to transport has occurred in an intermediate country, enter in box 15a the relevant Union code from Annex 9, Appendix D1 of TDA for the country from which the goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such stops or action have occurred, the last intermediate country is to be considered the country of dispatch/export.

The country of dispatch/export means the country from which the goods were initially dispatched to the importing Member State, without any halt or legal operation not inherent in their transport having occurred in an intermediate country (Article 6 of Regulation (EU) 113/2010).

A halt is any temporary interruption of the physical movement of the goods before continuing the movement to the final destination.

A legal operation can be any commercial transaction or comparable operation covered by legislation (e.g. sale or processing under contract).

An intermediate country is every country en route – except the countries of dispatch and destination (a third country or a Member State). A halt or legal operation in the country of destination does not lead to any change in the country of dispatch/export.

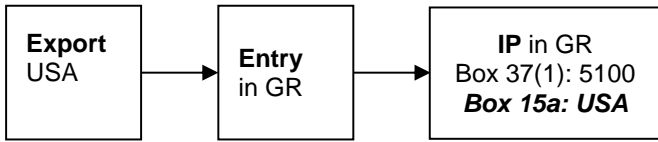
Halts or legal operations related to (inherent in) transport of the goods include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages and temporary storage.

The relevant country codes are published regularly in the Official Journal of the European Union based on Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009, and in particular Article 5(2) thereof. The coding of countries and territories is based on the ISO alpha standard 2 in force as far as it is compatible with the requirements of Union legislation. For a full list of the country codes, see the regularly updated legislation on the nomenclature of countries and territories for the external trade statistics of the Union and statistics of trade between Member States, which is available on the [GEONOM](#) website.

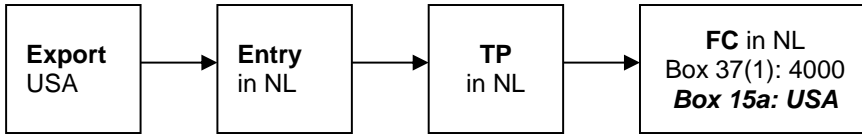
Examples

The country of dispatch/export of imports is based on the country of consignment, as defined in Article 6 of Regulation (EU) 113/2010, and must be entered in box 15a of the SAD.

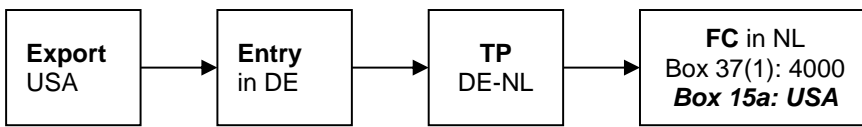
Direct placing under the inward processing procedure (IP) in Greece:



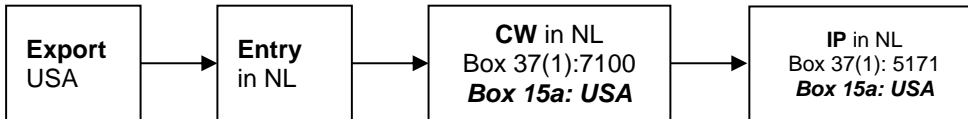
Importation for free circulation (FC) in the Netherlands after the transit procedure (TP) in the Netherlands:



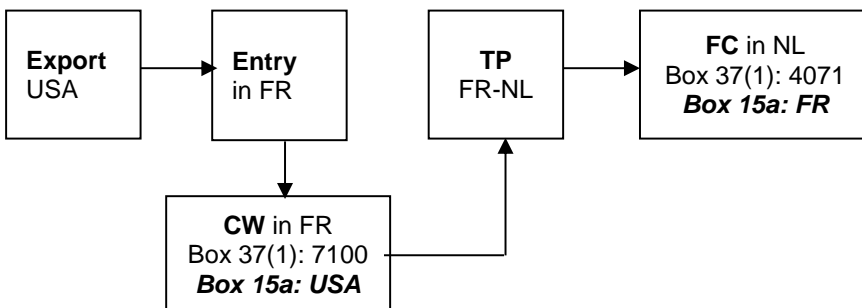
Importation for free circulation (FC) in the Netherlands after the transit procedure (TP) from Germany into the Netherlands:



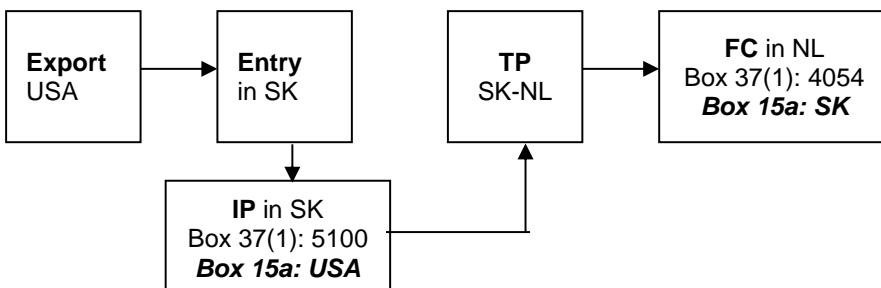
Placing under the inward processing procedure in the Netherlands after a customs warehouse (CW) procedure other than for the purpose of re-arranging transit in the Netherlands:



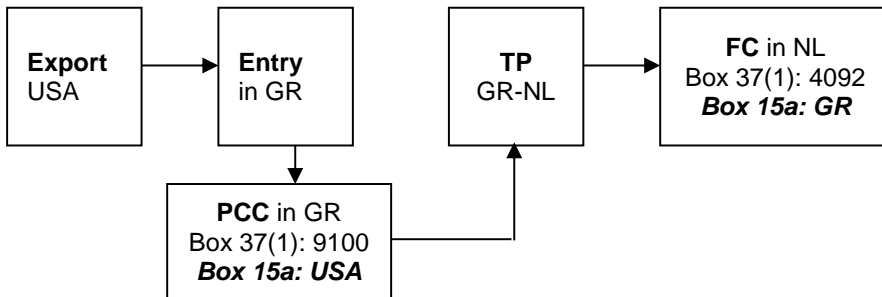
Importation for free circulation (FC) in the Netherlands after a customs warehouse (CW) procedure other than for the purpose of re-arranging transit in France and transit procedure (TP) from France into the Netherlands:



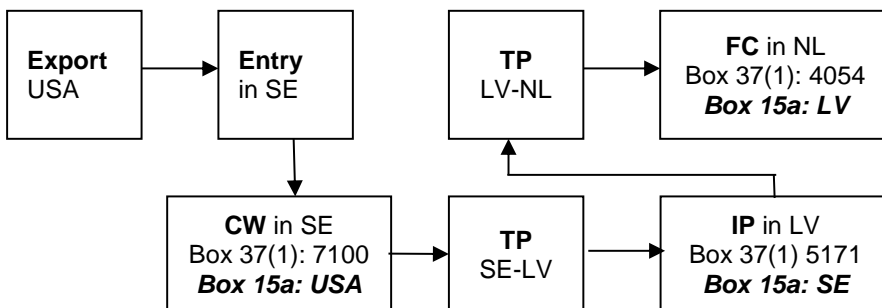
Importation for free circulation (FC) in the Netherlands after the inward processing procedure (IP) in Slovakia and the transit procedure (TP) from Slovakia into the Netherlands:



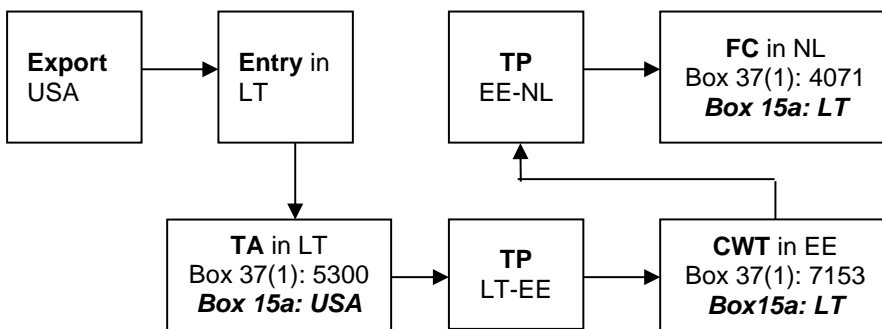
Importation for free circulation (FC) in the Netherlands after processing under the customs control procedure (PCC) that was initiated before 1st May 2016 in Greece and the transit procedure (TP) from Greece into the Netherlands:



Importation for free circulation (FC) in the Netherlands after the customs warehouse (CW) procedure other than for the purpose of re-arranging transit in Sweden, the transit procedure (TP) from Sweden into Latvia, the inward processing procedure (IP) in Latvia and the transit procedure (TP) from Latvia into the Netherlands:



Importation for free circulation (FC) in the Netherlands after temporary admission (TA) in Lithuania, the transit procedure (TP) from Lithuania into Estonia, the customs warehouse procedure only for the purpose of re-arranging transit (CWT) in Estonia and the transit procedure (TP) from Estonia into the Netherlands:

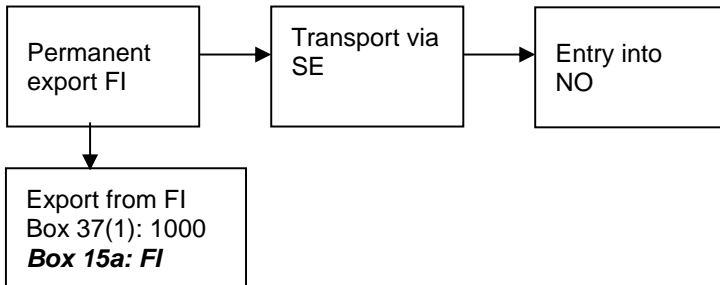


Export procedures

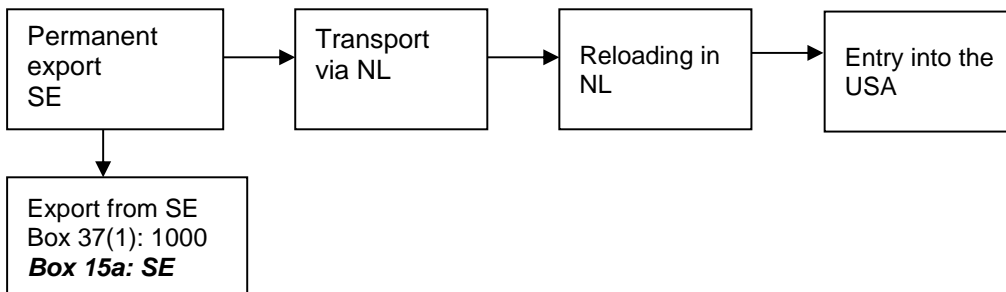
This box is optional. Member States can choose whether to fill it in or not.

Examples

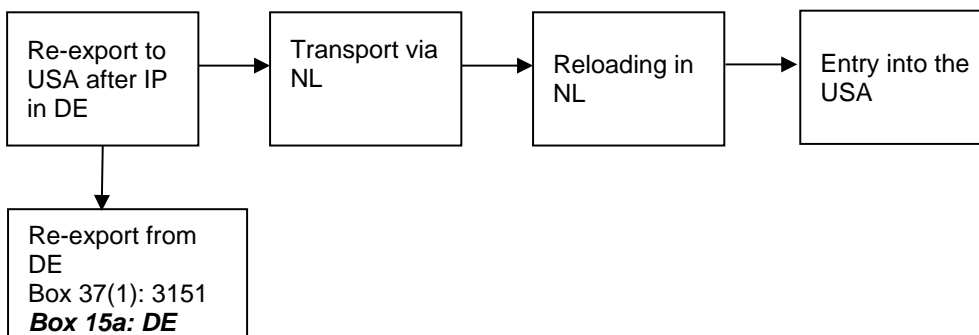
Permanent export from Finland to Norway, via Sweden: The goods are transported from Finland to Sweden by lorry and ferry and then on to Norway by lorry.



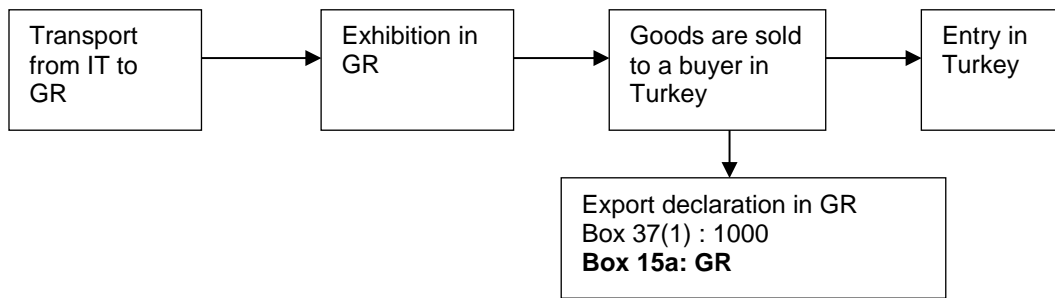
Permanent export from Sweden to the USA: The goods are transported from Sweden to the Netherlands by truck and reloaded onto a ship for transport to the USA.



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



An Italian company sends goods to Greece for an exhibition. The goods are sold to a buyer in Turkey. An export declaration is made in Greece on behalf of the Italian exporter.



Box 34a: Country-of-origin code

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

34 Country-of-origin code	
a	b

Completion of box 34a is obligatory for the following procedures:

1. export of agricultural products with export refunds;
2. release for free circulation, end-use;
3. placing under a special procedure other than transit, such as inward processing), temporary admission
4. placing in a customs warehouse.

Completion of box 34a is optional for the following procedures:

1. export/dispatch;
2. re-export after a special procedure other than transit and the customs warehousing procedure (inward processing, temporary admission or end-use);
3. re-export after customs warehousing;
4. outward processing.

Export procedures

Operators completing box 34a should use the relevant Union code from Annex 9, Appendix D1 to enter the country of origin, as defined in Title II of the Code (non-preferential origin of goods: Articles 59-63 of UCC; preferential origin: Articles 64-66 of UCC).

Example:

A Lithuanian producer sold pork to an Italian company. The Italian company sells the pork to a company in a third country and declares it for permanent exportation with refund. In this case Lithuania has to be declared as the country of origin in box 34a of the SAD.

Import procedures

Enter in box 34a the relevant Union code from Annex 9, Appendix D1 for the country of origin, as defined in Title II of the Code (non-preferential origin of goods: Articles 59-63 of UCC; preferential origin: Articles 64-66 of UCC).

Example:

A Latvian company bought wood produced in Russia and declared it for the customs warehousing procedure. A German company buys this wood while it is in storage in the customs warehouse and declares it for release for free circulation. In this case Russia has to be declared as the country of origin in box 34a of the SAD.

The relevant country codes are published regularly in the Official Journal of the European Union based on Council Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009, and in particular Article 5(2) thereof. The coding of countries and territories is based on the ISO alpha standard 2 in force as far as

it is compatible with the requirements of Union legislation. For a full list of the country codes, see the regularly updated legislation on the nomenclature of countries and territories for the external trade statistics of the Union and statistics of trade between Member States, which is available on the [GEONOM](#) website.

Box 36 Preference

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

36 Preference

Introduction

This box 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', 'suspensions' and 'end-uses'.

For the purposes of this box, '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 box 36 is logically linked to boxes 33 ('commodity') and 34a ('country of 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 for tariff and non-tariff measures is 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

Note: In accordance with Annex 9, Appendix C1 to the TDA, the EC will publish the list of combinations of codes to be used in box 36 of the SAD at regular intervals, together with examples and explanatory notes.

The list of code combinations to be entered in box 36 of the SAD was first published in Official Journal [C 303](#) of 13 December 2006 (page 83).

The latest version of this list is available on DG TAXUD's website at:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/sad/index_en.htm.

In accordance with the Union legislation in force and international agreements concluded by the Union, the codes in box 36 could be as follows:

Codes used if no preferential treatment is applied

Box 36 in the SAD	Tariff regimes to be applied	Examples
100	<p>Erga Omnes third-country duty rates (normal duty rates under Article 56(2)(c) of the Code) In these cases, a preferential customs duty either is not requested or does not exist.</p>	<p>See example</p> <p>Date: 02/03/2006</p> <p>Commodity code: 1507 10 90 00</p> <p>Country code: CA</p>
110	<p>Erga Omnes autonomous tariff suspension 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>See example</p> <p>Date: 03/03/2006</p> <p>Commodity code: 0811 90 95 30</p> <p>Country code: US</p>

115	<p>Erga Omnes autonomous tariff suspensions subject to an end-use</p> <p>Application of autonomous tariff suspension under the end-use regime (Article 254 of UCC).</p> <p>Cases in which the end-use of goods leads to a reduction of or exemption from duty (Article 254 of UCC) can be integrated as TARIC codes and linked with footnotes indicating the end-use.</p> <p>Examples:</p> <ul style="list-style-type: none"> - Council Regulation 1344/2011 suspending the autonomous Common Customs Tariff duties on certain agricultural, fishery and industrial products and repealing Regulation (EC) No 1255/96. - Regulation 3050/1995 temporarily suspending the autonomous Common Customs Tariff duties on a number of products intended for the constructions, maintenance and repair of aircraft. 	<p>See example 1 Date: 29/08/2013</p> <p>Commodity code: 0710210010</p> <p>Country code: US</p> <p>Please read footnote EU001.</p> <p>See example 2 Date: 06/09/2013</p> <p>Commodity code: 7318156179</p> <p>Country code: RU In case when Regulation 3050/1995 is used then footnote EU001 and EU002 should be considered: EU001</p> <p>The relief from or reduction of customs duties shall be subject to the conditions laid down in the relevant provisions of the Union with a view to customs control of the use of such goods (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11. 10. 1993, p. 1)).</p> <p>EU002</p> <p>For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2000 Kilograms and of ground flying trainers for civil use.</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>See example</p> <p>Date: 03/03/2007</p> <p>Commodity code: 9025 80 40 90</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>See example</p> <p>Date: 03/03/2006</p> <p>Commodity code: 7202 49 10 11</p> <p>Country code: AU</p>
123	<p>Non-preferential tariff quotas subject to an end-use authorisation</p> <p>Certain tariff quotas under code 120 are granted only if the goods are put to a specific 'end-use' pursuant to Article 254 of.</p>	<p>See example</p> <p>Date: 15/06/2007</p> <p>Commodity code: 2008601910</p> <p>Country code: US</p> <p>Please read footnote EU001.</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>See example</p> <p>Date: 04/03/2006</p> <p>Commodity code: 0206 29 91 39</p> <p>Country code: DZ</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>See example</p> <p>Date: 03/03/2006</p> <p>Commodity code: 5209 11 00 00</p> <p>Country code: CH</p> <p>Please read footnote TM001.</p>

<p>140</p>	<p>Special end-use resulting from the Common Customs Tariff Application of tariff suspension under the end-use regime (Article 254 of UCC). Cases in which the end-use of goods leads to a reduction of or exemption from duty (Article 254 of UCC) can be integrated as CN/TARIC codes and linked with footnotes indicating the end-use. For example: suspension of customs duties pursuant to Annex I to the Combined Nomenclature, Part I - Preliminary provisions - Section II - Special Provisions letter B 'Civil aircraft and goods for use in civil aircraft'. However, in other cases no footnote is integrated in TARIC but only in the CN.</p>	<p>See example</p> <p>Date: 01/01/2007</p> <p>Commodity code: 9031 80 91 10</p> <p>Country code: RU</p> <p>Please read footnote EU001.</p>
<p>150</p>	<p>Admission to CN codes subject to special certificates 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>See example</p> <p>Date: 03/01/2007</p> <p>Commodity code: 0806 10 10 05</p> <p>Country code: CA</p> <p>Please read footnote CD376.</p>

Codes used for the Generalised System of Preferences (GSP)

Box 36 on the SAD	Tariff regimes to be applied	Examples
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 980/2005 of 27 June 2005. 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 Decision 2005/924/EC).</p>	<p>See example</p> <p>Date: 03/03/2006</p> <p>Commodity code: 1507 10 90 00</p> <p>Country code: BH</p>
218	<p>GSP suspensions with certificate confirming the special nature of the product</p> <p>Currently not applicable.</p>	
220	<p>GSP tariff quotas</p> <p>Certain tariff quotas under code 220 are granted only pursuant to the EU legislation on the GSP.</p>	<p>See example:</p> <p>Date: 01/07/2005</p> <p>Commodity code: 2008 30 55 10</p> <p>Country code: GE</p> <p>Please read footnote CD377.</p>
223	<p>GSP tariff quota subject to an end-use</p> <p>Certain GSP tariff quotas are granted only if the goods are put to a specific 'end-use' pursuant to Article 254 of UCC.</p>	<p>See example</p> <p>Date: 01/01/2007</p> <p>Commodity code: 1701111000</p> <p>Country code: AF</p> <p>When goods meet the conditions to apply both codes 223 and 225, code 223 should be entered in box 36.</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.</p>	<p>See example</p> <p>Date: 03/03/2006</p> <p>Commodity code: 2008 30 75 10</p> <p>Country code: BY</p> <p>Please read footnote CD377.</p> <p>When goods meet the conditions to apply both codes 223 and 225, code 223 should be entered in box 36.</p>
240	<p>GSP preferential duty rates subject to an end-use Certain GSP preferences are granted only if the goods are put to a specific 'end-use' pursuant to Article 254 of UCC.</p>	<p>See example</p> <p>Date: 03/03/2007</p> <p>Commodity code: 3501 10 50 90</p> <p>Country code: UA</p> <p>Please read footnote EU001.</p>
250	<p>Admission to CN codes with special GSP rates subject to a special certificate Currently not applicable.</p>	

Codes used for preferential agreements

Box 36 on the SAD	Tariff regimes to be applied	Examples
300	<p>Preferential duty rate without conditions or limits (including ceilings) Application of the preferential duty rates under the relevant agreement.</p> <p>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).</p>	<p>See example</p> <p>Date: 15/06/2007</p> <p>Commodity code: 1507109000</p> <p>Country code: TR</p>
310	<p>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.</p>	<p>See example</p> <p>Date: 07/03/2006</p> <p>Commodity code: 1604 16 00 00</p> <p>Country code: XC</p>
315	<p>Preferential suspension subject to an end-use Preferential suspensions are granted only if the goods are put to a specific 'end-use' pursuant to Article 254 of UCC.</p> <p>Currently not applicable.</p>	
318	<p>Preferential suspensions with certificate confirming the special nature of the product Currently not applicable.</p>	
320	<p>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.</p>	<p>See example</p> <p>Date: 07/03/2006</p> <p>Commodity code: 0302 12 00 11</p> <p>Country code: NO</p>

323	<p>Preferential tariff quotas subject to an end-use Certain quotas under code 320 apply only if the goods are put to a specific 'end-use' pursuant to Article 254 of UCC.</p>	<p>See example</p> <p>Date: 01/01/2007</p> <p>Commodity code: 0406 90 01 00</p> <p>Country code: GA</p> <p>Please read footnote EU001.</p> <p>When goods meet the conditions to apply both codes 323 and 325, code 323 should be entered in box 36.</p>
325	<p>Preferential tariff quotas subject to a special certificate These special certificates must be documents other than EUR.1 movement certificates (or invoice declarations), e.g. an import licence.</p>	<p>See example</p> <p>Date: 07/03/2006</p> <p>Commodity code: 1701 11 90 00</p> <p>Country code: BB</p> <p>Please read footnote CD366.</p> <p>When goods meet the conditions to apply both codes 323 and 325, code 323 should be entered in box 36.</p>
340	<p>Preferential duty rates subject to an end-use Preferences are granted only if the goods are put to a specific 'end-use' pursuant to Article 254 of UCC.</p>	<p>See example</p> <p>Date: 15/06/2007</p> <p>Commodity code: 2007991000</p> <p>Country code: IS</p> <p>Please read footnote EU001.</p>
350	<p>Admission to CN codes with special preferential rates subject to a special certificate Currently not applicable.</p>	

Codes used under customs union agreements concluded by the Union

Box 36 on the SAD	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>See example</p> <p>Date: 24/11/2006</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>See example:</p> <p>Date: 01/07/2008</p> <p>Commodity code: 1704 10 10 10</p> <p>Country code: TR</p>

For all the examples mentioned in the table above there is a hyperlink to the TARIC website.

Box 37 Procedure

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

37 PROCEDURE

Box 37 has two subdivisions.

The first subdivision is mandatory for the customs procedures mentioned in columns A to E and H to J in the table in Annex 9, Appendix C1 of TDA.

The codes to be entered in the first subdivision are four-digit codes, consisting of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure.

The Union codes to be entered in the second subdivision are three-digit codes, consisting of one letter followed by two alpha-numeric characters.

The codes to be entered in the second subdivision must be used in relation to the procedure requested from the first subdivision of box 37. Whenever it is necessary to specify the procedure requested then one of the specific codes has to be entered. If no specific code is available for the category concerned in relation to the procedure requested, the box must be left empty.

When a code has to be filled in box 37(2) (see also note 1 after the table of overall combinations box 37) and there is more than one code possible in the same time the most significant code has to be filled in while there is only space for one code in box 37(2).

The table “**box 37 first subdivision**” lists the possible combinations of the four-digit codes in the fifth column (with exception to code combination 22, 76 and 77). The fourth column shows examples and explanations for the procedure requested and the combination of the procedure requested with the previous procedure.

Important note:

Where the previous procedure is a warehousing procedure or temporary admission, or where the goods have come from a free zone, the relevant code (respectively 71, 53 or 78) should be used only where the goods have not been placed under a special procedure other than transit (inward processing, outward processing or end-use). If goods are placed under a special procedure other than transit, the code combination to be used will omit information that goods were declared for a warehousing procedure or temporary admission, or where the goods have come from a free zone.

Explanations:

The given explanations below for the previous procedures 21, 41, 51, 54, 91 and 92 can be used for all possible combinations mentioned in the table hereinafter of a procedure requested with these previous procedures.

a. Previous procedure 21.

Goods are temporary exported under the outward processing procedure with the requested procedure 21. After processing in a third country the goods will be brought in again and stored in a customs warehouse before the re-importation. The code combination 7121 must be used. After storage the goods which are not the subject of a VAT-exempt supply will be re-imported for free circulation and home use and the outward processing procedure will be ended. In this case the code combination 6121 must be used and not the code combination 6171.

b. Previous procedure 41.

See the given explanations under the requested procedure 01 in the table.

c. Previous procedure 51.

Goods are placed under the inward procedure with requested procedure 51. After the processing the goods will be placed under the temporary admission procedure with code combination 5351. When the goods will leave the Union again a re-exportation declaration must be made with the code combination 3151 and not with the code combination 3153.

d. Previous procedure 54.

Goods are placed under the inward procedure with requested procedure 51. The goods will be transported to another Member State with the transit procedure. After the transit procedure the goods will be stored in a free zone in that other Member State. After the storage in the free zone the goods will finally be re-exported outside the Union with the use of code combination 3154 and not with the code combination 3178. The previous procedure code 54 is needed while the goods were placed under the inward procedure in another Member State.

e. Previous procedure 91.

Goods are placed for processing under customs control with the requested procedure 91. After the processing the goods will be stored in a customs warehouse with the use of code combination 7191. After the storage a buyer is found and the goods which are not the subject of a VAT-exempt supply will be imported for free circulation and home use with the code combination 4091 and not with the code combination 4071.

f. Previous procedure 92.

Goods are placed for processing under customs control with the requested procedure 91. After the processing the goods will be transported to another Member State with the transit procedure. After the transit procedure the goods will be stored in a customs warehouse with the use of code combination 7192. The previous procedure code 92 is needed while the goods were placed for processing under customs control in another Member State. After the storage a buyer is found and the goods which are not the subject of a VAT-exempt supply will be imported for free circulation and home use with the code combination 4092 and not with the code combination 4071.

Box 37, first subdivision:

Table Box 37, first subdivision:				
General remarks on first digit 0	Free circulation of goods in the series 0 is used only when import duties have to be paid, without payment of national taxes such as VAT and excises			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
01	<p>Free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Union in which the provisions of Council Directive 2006/112/EC are applicable and parts of that territory in which these provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.</p> <p>Free circulation of goods simultaneously redispached in the context of trade between the Union and the countries with which it has formed a customs union.</p>	Article 201 and 202 of the UCC	<p><u>Examples:</u> Goods arriving from a third country, released for free circulation in France and simultaneously redispached to the Channel Islands.</p> <p>In the case of goods redispached to Andorra, where relevant (i.e chapters 25 to 97 of the Combined Nomenclature) a T2 T2F, T2L or T2LF has to be used.(see Decision No 1/2003 of the EC-Andorra Joint Committee of 3 September 2003 on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union).</p> <p>For goods redispached to San Marino a T2, T2F, T2L or T2LF has to be used (see Decision No 1/2002 of the EC-San Marino Cooperation Committee of 22 March 2002 T2SM is required only for a transit from a designated Italian customs office (see transit manual) (see also annex 1 with country overview).</p> <p><u>Explanation of code combination 0141:</u> This combination can be used when the imported goods, released for free circulation under the inward processing drawback system in the form of compensating products or goods in the unaltered state have been placed, with a view to subsequently being re-exported, under the customs-warehousing procedure with a request for repayment of import duties and subsequent new payment of import duties under code 01. Since the goods were placed first under the special procedure – inward processing and only afterwards under a warehousing procedure, the latter procedure is not indicated in this code combination following the rule in Annex 9, Appendix C1 of TDA, box 37 A First subdivision (Please see also the general explanations on box 37).</p> <p>The previous procedure 41 is also applicable for the requested procedures: 07, 10, 31, 40, 41, 42, 45, 51, 53, 71 and 78.</p> <p><u>Explanation for code combination 0151</u></p>	0100 0121 0141 0151 0153 0154 0171 0178 0191 0192

		<p>Goods in the unaltered state that were placed under the inward processing procedure, and are now being declared for free circulation and simultaneous redispach under code 01.</p> <p><u>Explanation for code combination 0191</u></p> <p>Goods in the unaltered state that were placed under processing under customs control, and are now being declared for free circulation and simultaneous redispach under code 01.</p> <p><u>Explanation</u> for previous procedure code 10: See explanation for code 10.</p>	
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Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
07	Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.	Article 201 and 202 of the UCC	<p><u>Explanation:</u> This code is to be used where the goods are released for free circulation but where VAT and possibly excise duties have not been paid.</p> <p><u>Examples:</u> Imported machines are released for free circulation but VAT has not been paid. While the goods are placed in a tax warehouse or approved area, payment of the VAT is suspended. Imported cigarettes are released for free circulation but VAT and excise duties have not been paid. While the goods are stored in a tax warehouse or approved area, payment of the VAT and excise duties is suspended.</p> <p><u>Explanation</u> of code combination 0741: See explanation for code 0141.</p> <p><u>Explanation</u> of previous procedure code 10: See explanation for code 10.</p>	0700 0721 0741 0751 0753 0754 0771 0778 0791 0792

General remarks on first digit 1	Permanent export or dispatch.			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
10	Permanent export.	Article 269 of the UCC	<p><u>Explanation:</u> Normal export of Union goods to a third country.</p> <p><u>Example:</u> Goods eligible or not to export refunds exported to China.</p> <p><u>Explanation:</u> Dispatch of Union goods to parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC do not apply. See note 1 to Annex 9, Appendix D1 of TDA.</p> <p><u>Example:</u> Goods manufactured in the Netherlands are sold to a Guernsey company and are permanently dispatched to Guernsey.</p> <p><u>Explanation of codes combination 1001, 1040, 1042 and 1045:</u> Export of goods from the customs territory of the Union with repayment or remission of import duties (article 238 of the Code).</p> <p><u>Explanation of code combination 1041:</u> export of goods after inward processing procedure (drawback system). If the goods are placed under customs-warehouse procedure before export, enter code 3141.</p> <p><u>Explanation of code combination 1078:</u> Permanent export of Union goods to a third country after storage in a free zone type II.</p> <p><u>Explanation of previous procedure code 10:</u> The using of code 10 for the previous procedure is allowed only in the case of goods returned after permanent export (Article 203 to 207 of the UCC)</p>	1000 1001 1007 1040 1041 1042 1045 1078
11	Export of processed products obtained from equivalent goods under the inward processing procedure before entering import goods for the procedure.	Article 223(2)(c) of the UCC	<p><u>Explanation:</u> Prior export (EX-IM) in accordance with Article 223(2)(c) of the UCC.</p> <p><u>Example:</u> Export of cigarettes manufactured from Union tobacco leaves before placing tobacco leaves from a third country under the inward processing procedure.</p>	1100

General remarks on first digit 2	Temporary export or temporary dispatch			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
21	Temporary export under the outward processing procedure.	Articles 259 to 262 of the UCC	<p><u>Explanation:</u> Outward processing procedure under Articles 259 to 262 of the UCC.</p> <p>Union goods exported to be processed or repaired in a third country in order to be re-imported in the EU.</p> <p>Union goods exported to be processed or repaired in a third country in order to be re-imported into Turkey or Andorra (information sheet INF 2 or equivalent document required).</p> <p>Simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).</p> <p><u>Example repair of goods:</u> A defective camera will be temporarily exported to the manufacturer in Japan for repair or replacement.</p> <p><u>Example of assembling of goods:</u> 1) Printer components will be temporarily exported to a producer for assembly into a printer. 2) Tyres will be exported from the EU to Japan for assembly into cars and then re-imported into Turkey (Triangular traffic, information sheet INF 2 required)</p> <p><u>Example for processing of textile goods:</u> Textiles, buttons and yarn will be temporarily exported to a manufacturer in a third country for the processing into shirts.</p> <p><u>Explanation of code combinations 2141, 2151 and 2154:</u> These combinations can be used for compensating products or goods in the unaltered state which may be temporarily exported for further processing outside the customs territory of the Union. Article 262 of the UCC.</p> <p><u>Example for code combination 2145:</u> This combination can be used for outward processing of excise goods removed from a fiscal warehouse.</p>	2100 2101 2107 2141 2145 2148 2151 2154 2178

Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
23	Temporary export for return in the unaltered state.	Article 269 of the UCC.	<p><u>Examples:</u> Temporary export of items for exhibitions such as trade fairs; Temporary export of a painting for an exhibition in a third country; Temporary export of items such as samples, professional equipment, etc.</p> <p><u>Explanation:</u> Union goods temporarily exported to a third country in order to be re-imported into the EU in unaltered state.</p>	2300 2307 2345 2378

General remarks on first digit 3	Re-exportation of non-Union goods are placed under an economic customs procedure and which were intended for re-exportation			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
31	Re-export.	Article 270 of the UCC.	<p><u>Explanation:</u> Re-export of non-Union goods following a special procedure other than transit.</p> <p><u>Examples:</u> Goods are placed under a customs warehousing procedure and subsequently declared for re-export.</p> <p><u>Explanation of code combination 3141:</u> See explanation for code 0141.</p>	3100 3141 3151 3153 3154 3171 3178 3191 3192

General remarks on first digit 4	<p>Codes starting with a 4 are used for free circulation of goods and home use when import duties and national taxes such as VAT and excises have to be paid.</p> <p>The difference between the codes starting with a 4 and the codes starting with a 6 is that with a 6, the goods are always re-imported based on Article 259 of UCC (outward processing) and Article 203 of UCC (returned goods). If the goods are returning after permanent export and Article 203 of UCC is not applicable, then there is a new transaction and a code starting with a 4 has to be used.</p>			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
40	Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.	Articles 201 and 202 of the UCC	<p><u>Example:</u> Goods coming from a third country with payment of the customs duties and VAT and/or Excise. When code 40 applies goods are not the subject of a VAT-exempt supply to another Member state, however, the goods may be subject to other exemptions from VAT. See also code 42 on the subject of VAT-exemption.</p> <p><u>Explanation</u> of code combination 4041: See explanation for code 0141.</p>	4000 4041 4051 4053 4054 4071 4078 4091 4092
42	Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.	Articles 201 and 202 of the UCC	<p><u>Explanation:</u> Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by an intra-Union supply or transfer of the goods to another Member State. In that case, the VAT and, where applicable, the excise duty will be due in the Member State of final destination. In order to use this procedure, the persons must meet the conditions listed in Article 143(d) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC.</p> <p>In accordance with Article 143(1)(d) of the VAT Directive, goods may be imported with an exemption from VAT only via a trader who is registered for VAT in the country of release for free circulation or via a tax representative (that will be a representative in accordance with Article 18 of the UCC) in that country.</p> <p><u>Example:</u> Goods are brought into free circulation in one Member State but are intended for a trader in another Member State. The VAT formalities are dealt with by a customs agent who is a tax representative using the intra-Union VAT system. His VAT number and the VAT number of the trader are declared in box 44 with the relevant TARIC codes.</p> <p><u>Explanation</u> of code combination 4241: See explanation for code 0141.</p>	4200 4241 4251 4253 4254 4271 4278 4291 4292

Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
43	<p>Simultaneous release for free circulation and home use of goods subject to specific measures connected with the collection of an amount during the transitional period following the accession of new Member States.</p> <p>This code and the combination of codes are not in use at this moment.</p>	Articles 201 and 202 of the UCC	<p><u>Example:</u> Release for free circulation of agricultural products subject, during a special transitional period following the accession of new Member States, to a special customs procedure or special measures between the new Member States and the rest of the Union</p> <p>All combinations with code 43 as the previous procedure are applicable in the same way as the combinations with 40 as the previous procedure. When 43 applies, all combinations like those when procedure 40 is requested, are applicable.</p>	4300 4341 4351 4353 4354 4371 4378 4391 4392
45	Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.	Articles 201 and 202 of the UCC	<p><u>Explanation:</u> VAT or excise exemption by placing the goods under a fiscal warehouse procedure.</p> <p><u>Examples:</u> Cigarettes imported from a third country are released for free circulation and VAT has been paid. While the goods are in the tax warehouse or approved area, the payment of excise duties is suspended.</p> <p>Cigarettes imported from a third country are released for free circulation and excise duties are paid. While the goods are in the tax warehouse or approved area, the payment of VAT is suspended.</p> <p><u>Explanation</u> of code combination 4541: See explanation for code 0141.</p>	4500 4541 4551 4553 4554 4571 4578 4591 4592
48	Entry for home use with simultaneous release for free circulation of replacement products under the customs outward processing procedure prior to the export of the temporary export goods.	Article 262 of the UCC.	<p><u>Explanation:</u> Standard exchange system, prior importation in accordance with Article 262 of the UCC.</p> <p><u>Example:</u> Goods (e.g. computer parts, photographic equipment) to be repaired in a third country and the manufacturer sends similar goods for replacement before the goods concerned are actually sent.</p> <p>* These combinations will be used only in exceptional cases.</p>	4800 4841* 4851* 4853* 4854* 4871 4878 4891* 4892*

Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
49	<p>Entry for home use of Union goods in the context of trade between parts of the customs territory of the Union in which the provisions of Council Directive 2006/112/EC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.</p> <p>Entry for home use of goods in the context of trade between the Union and the countries with which it has formed a customs union.</p>	Article 1(3) of the UCC	<p><u>Explanation:</u> Import with entry for home use of goods from parts of the Union to which the VAT Directive (Council Directive 2006/112/EC) does not apply.</p> <p><u>Examples:</u> Goods from Martinique and entered for home use in Belgium. (box 1(1) CO with box 37 (1) procedure requested 49)</p> <p>Goods from , Andorra or San Marino and entered for home use in Germany. (box 1(1) IM with box 37(1) procedure requested 49)</p> <p>Goods from the Canary Islands into the Netherlands for home use <u>and</u> placing of the goods under a tax warehousing procedure for either VAT or excise duties (box 1(1) CO with box 37(1) procedure 49 requested).</p>	4900 4910 4901 4978

General first digit 5	Goods imported temporarily .			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
51	Inward processing procedure.	Articles 256 to 258 of the UCC.	<p><u>Explanation:</u> Inward processing in accordance with Article 256 to 258 of the UCC. Goods imported from a third country, in order to be re-exported after repair or processing in the EU. Payment of duties and taxes is suspended until the procedure is discharged (Article 215 UCC).</p> <p>Goods placed under the inward processing procedure in the EU and released in free circulation in Andorra (information sheet INF 1 may be used).</p> <p><u>Example for code combination 5111:</u> Importation of the imported goods after export of processed products obtained from equivalent goods.</p> <p><u>Explanation</u> for code combination 5141: See explanation for code 0141.</p>	5100 5111 5121 5141 5151 5153 5154 5171 5178 5191 5192

Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
53	Import under temporary admission procedure.	Articles 250 to 253 of the UCC.	<p>In addition to the code 53 in the first subdivision a code in the second subdivision of box 37(2) is always required (category D) specifying the nature of the goods qualifying for temporary admission.</p> <p>Examples: Temporary admission of:</p> <ul style="list-style-type: none"> - goods for an exhibition (article 234 of the UCC DA). - professional equipment (226 of the UCC DA) - samples (232 of the UCC DA) <p><u>Examples for combination 5353:</u> A painting which is in an exhibition in Germany changes the owner.</p> <p>The new owner places the painting under temporary import once again with his authorisation.</p> <p>Explanation of code combination 5341: See explanation for code 0141.</p>	5300 5341 5351 5353 5354 5371 5378 5391 5392

<p>General remarks on first digit 6</p>	<p>Re-importation for free circulation and home use The difference between the codes starting with a 4 and the codes starting with a 6 is that goods imported under a code starting with a 4 will be released for free circulation (except code 49) and home use whereas goods re-imported under a code starting with a 6 are re-entering the Union after permanent export or temporary export based on Article 259 of the UCC (Outward Processing) and Article 203 of the UCC (Returned goods) with simultaneous release for free circulation and home use. Codes starting with a 6 can be used only together with a previous procedure.</p>			
<p>Procedure requested</p>	<p>Description of box 37(1)</p>	<p>legal base</p>	<p>Explanation and examples for box 37(1)</p>	<p>Possible combinations for box 37 (1)</p>
<p>61</p>	<p>Re-importation with simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply</p>	<p>Articles 259 to 262 and 203 to 207 of the UCC</p>	<p><u>Explanation:</u></p> <p>1. Re-importation of goods after temporary exportation from the Union under the outward processing procedure In general, payment of duties and taxes is calculated on the basis of processing or repair costs.</p> <p>2. Re-importation after temporary export for return in the unaltered state.</p> <p>See also code 63 on the subject of VAT-exemption.</p> <p><u>Examples for code combination 6121:</u></p> <p>1. An earlier imported Korean camera will be re-imported after repair under guarantee in the country of origin. 2. Entry for home use with simultaneous entry for free circulation of goods exported under the customs outward processing procedure and placed under a customs warehousing procedure on re-importation = 6121 (not 6171). (First operation: temporary export for outward processing = 2100; second operation: storage in customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).</p> <p><u>Example</u> for combination code 6123: Re-importation of a painting after the temporary export for an exhibition in a third country.</p> <p><u>Explanation</u> of code combination 6110: After permanent export the goods are re-entering the Union as returned goods in accordance with Articles 203 to 207 of the UCC. If Article 203 of the UCC is not applicable the goods have to be declared with a code starting with a 4.</p> <p><u>Explanation of code combination 6171 and 6178:</u> After temporary export with previous procedure 23 the goods are placed in a customs warehouse and afterwards re-imported in unaltered state. The previous procedure “temporary export” is not a special procedure and the general rule on box 37 therefore says that previous procedure 71 or 78 has to be</p>	<p>6110 6121 6123 6171 6178</p>

			<p>used in this case.</p> <p><u>Explanation</u> for previous procedure code 10: See explanation for code 10.</p>	
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Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
63	Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.	Articles 259 to 262 and 203 to 207 of the UCC	<p><u>Explanation:</u> Re-importation after outward processing or temporary export, with exemption from VAT. Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the re-importation is followed by an intra-Union supply or transfer of the goods to another Member State. In such case, the VAT and, where applicable, the excise duty, will be due in the Member State of final destination. In order to use this procedure, the persons must meet the conditions listed in Article 143(d) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17 (1) (b) of Directive 2008/118/EC.</p> <p>In accordance with Article 143(1)(d) of the VAT Directive, goods may be imported with an exemption from VAT only via a trader who is registered for VAT in the country of release for free circulation, or via a tax representative (that will be a representative in accordance with Article 18 of the UCC) in that country.</p> <p><u>Explanation</u> of code combination 6310: See explanation for code 6110</p> <p><u>Explanation</u> of code combinations 6371, 6178: See explanation by codes 6171 and 6178.</p> <p><u>Explanation</u> for previous procedure code 10: See explanation for code 10.</p>	6310 6321 6323 6371 6378
68	Re-importation with partial entry for home use and simultaneous entry for free circulation and placing of goods under a warehousing procedure other than a customs warehousing procedure.	Articles 259 to 262 and 203 to 207 of the UCC	<p><u>Example:</u> Processed alcoholic beverages are re-imported and placed in an excise warehouse.</p> <p>This code is similar to code 45 but the only difference is that code 68 is related to re-importation after (temporary) exportation whereas code 45 covers only importation as opposed to re-importation.</p> <p><u>Example for code combination 6823:</u> The re-importation and simultaneous placing in an excise warehouse of excise products after temporary export for a food and drink fair.</p> <p><u>Explanation</u> of code combination 6810: See explanation for code 6110</p> <p><u>Explanation</u> of code combinations 6871, 6878: See explanation by codes 6171 and 6178.</p>	6810 6821 6823 6871 6878

			<u>Explanation</u> for previous procedure code 10: See explanation for code 10.	
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General remarks on first digit 7	Placing of goods under the customs warehousing procedure.			
Procedure requested	Description of box 37(1)	legal base	Explanation and examples for box 37(1)	Possible combinations for box 37 (1)
71	Placing of goods under the customs warehousing procedure.	Article 240 to 242 of the UCC.	<p><u>Explanation:</u> Placing of goods under the customs warehousing procedure. This in no way precludes the simultaneous placement of goods in, say, an excise or VAT warehouse.</p> <p><u>Explanation</u> of code combinations: 7101, 7140, 7142, 7145: See explanation for codes 1001, 1040, 1042 and 1045.</p> <p><u>Explanation</u> of code combination 7141: See explanation for code 0141.</p>	7100 7101 7110 7121 7123 7140 7141 7142 7145 7151 7153 7154 7171 7178 7191 7192

General	The codes listed below cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.	
00	This code is used to indicate that there was no previous procedure	
41	Inward processing procedure (drawback system).	<u>Explanation:</u> This code is used to discharge inward processing procedures under the drawback system which have begun before the 1 May 2016. The drawback system is no longer possible under the UCC.
54	Inward processing in another Member State (without released for free circulation in that Member State).	<u>Explanation:</u> This code is used to record the operation for the purposes of statistics on intra-Union trade. Example: Goods from a third country are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).
78	Entry of goods for a free zone subject to type II controls.	This code is used to discharge free zone type II procedures relating to goods that have been placed under the procedure before the 1 May 2016. The code is no longer necessary under the UCC.
91	Placing of goods under processing under customs control.	This code is used to discharge processing under customs control procedures which have begun before the 1 May 2016. Processing under customs control does no longer exist under the UCC.
92	Processing under customs control in another Member State (without release for free circulation in that Member State).	<u>Explanation:</u> This code is used to record the operation for the purposes of statistics on intra-Union trade. <u>Example:</u> Goods from a third country are processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092) or further processing (9192).

Box 37, second subdivision:

The table set out below gives explanation about **some** of the possible Union codes in box 37 second subdivision.

There is only room for one code in box 37(2). Consequently, if more than one code is possible at the same time, preferably the most significant code must be entered in Box 37(2), while other codes may be inserted in other boxes, e.g. 44, depending on *ad hoc* technical solutions that Member States have developed.

<i>Inward processing (IP) (Category A)</i> <i>(Article 256 of UCC)</i>			
Procedure	Legal base	Code	
Import			
Goods placed under an IP procedure (VAT only)	Articles 256 to 258 UCC and national provisions of Member States	A04	

<i>Outward processing (OP) (Category B)</i> <i>(Article 259 of UCC)</i>			
Procedure	Legal base	Code	
Import			
Processed products returning after repair under guarantee	Article 260 UCC	B02	
Processed products returning after replacement under guarantee	Article 261 UCC	B03	

Relief (Category C) (Regulation (EEC) no 1186/2009)			
	Article No	Code	Explanation /Example
Relief from import duties			
Consignments of negligible value	23	C07	Consignments of negligible value dispatched direct from a third country to a consignee in the Union. The goods may be declared orally according to Article 135 of the UCC DA. However, in the cases referred to in Article 142 of the UCC DA, an oral declaration is not allowed and a standard customs declaration has to be lodged and code C07 should be inserted in the declaration.
Consignments sent from one private individual to another	25	C08	Consignments that are not of a commercial nature sent from a third country from one private individual to another. The goods may be declared orally according to Article 135 of the UCC DA. However, in the cases referred to in Article 142 of the UCC DA, an oral declaration is not allowed and a standard customs declaration has to be lodged and code C08 should be inserted in the declaration.
Capital goods and other equipment imported on the transfer of activities from a third country into the Union	28	C09	Examples: 1. A Korean car company ended production in the USA. In order to acquire access to the EU market it is building a factory in Slovakia for which it will use, for example, press machines and welding automates previously used in the US factory for two years. 2. A US beverages company established a branch in Lithuania. Equipment for this branch is transported from another branch of the same US company, which stopped its activities in Belarus and where the equipment have actually been used for more than 12 months..
Domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country	115	C51	Sleeping code at this moment

Fodder and feedingstuffs accompanying animals during their exportation	121	C52	Sleeping code at this moment
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Temporary Admission (Category D)

(UCC DA)

Procedure	Article UCC DA	Code	Explanation /Example
Pallets	208 and 209	D01	<p>Pallets must be mentioned in box 31 as the kind of packaging when goods are transported on pallets (means of transport). When empty pallets are temporarily imported, this code can be used. Normally, the pallets must be declared orally (Article 136 of the UCC DA) or declared in accordance with Articles 139 and 141 of the UCC DA.</p>
Containers	210 and 211	D02	<p>Containers must be mentioned in box 31, indicating the container number, when goods are transported in containers (means of transport). When empty containers are temporarily imported, this code can be used. Normally, the containers must be declared orally (Article 136 of the UCC DA) or declared in accordance with Articles 139 and 141 of the UCC DA.</p>
Means of transport	212	D03	<p>Means of transport must be mentioned in box 18, indicating their registration number when goods are transported in them.</p>

Procedure	Article UCC DA	Code	Explanation /Example
<p>Packings, full</p> <p>General rule 5 for the interpretation of the Combined Nomenclature</p> <p>In addition to the foregoing provisions, the following rules must apply in respect of the goods referred to therein:</p> <p>(a) camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, must be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;</p> <p>(b) subject to the provisions of rule 5(a), packing materials and packing containers (1) presented with the goods therein must be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.</p> <p>(1) The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a).</p>	228	D14	<p>When the declarant opts for separate declarations for the packing materials and for the goods based on general rule 5 (packing materials suitable for repetitive use) this code can be used only in the separate goods item for the packing materials under the customs procedure for temporary admission. The goods themselves may be placed under every possible customs procedure.</p>

Agricultural products (Category E)			
Procedure	Legal base	Code	Explanation /Example
Import			
Use of the unit price for the determination of the customs value for certain perishable goods	Article 74(2)(c) of the UCC and Article 142(6) of the UCC IA	E01	
Export			
Agricultural products for which a refund is requested, subject to an export licence (Annex I goods).	Art. 4 (1) Reg. (EC) No. 612/2009 in conjunction with the common organisation of agricultural markets (Art. 167 Reg. (EC) 1234/2007)	E51	Entitlement to a refund for the export of Annex I goods is conditional on presentation of an export licence with advance fixing of the refund.
Agricultural products for which a refund is requested, not requiring an export licence (Annex I goods).	Art. 4 (1) Reg. (EC) No. 612/2009	E52	Entitlement to a refund for the export of Annex I goods is not conditional on presentation of an export licence with advance fixing of the refund because of an exemption rule.
Agricultural products for which a refund is requested, exported in small quantities, not requiring an export licence (Annex I goods).	Art. 4 (1) Reg. (EC) No. 612/2009	E53	see above
Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).	Art. 162 Reg. (EC) 1234/2007; Art. 21 Reg. (EU) No. 578/2010	E61	The demand of a refund for the export of non-Annex I goods depends on the presentation of a refund certificate.
Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)	Art. 42(2) and 43 Reg. (EU) No. 578/2010	E62	The demand of a refund for the export of non-Annex I goods does not depend on the presentation of a refund certificate because of an exemption rule (not the export of small quantities referred to in Chapter IV Reg. (EC) No. 1043/2005).
"Agricultural products for which a refund is requested, not requiring a refund certificate because the "small-exporter"-rule is applicable (non-Annex I goods)"	Art. 42(1) Reg. (EU) No. 578/2010)	E63	The demand of a refund for the export of non-Annex I goods does not depend on the presentation of a refund certificate because the agricultural products are exported in small quantities..

Other (Category F)			
Procedure	Legal base	Code	Explanation /Example
Import			
Relief from import duties for returned goods (Article 203 of UCC)		F01	Only relief for import duties. National taxes are applicable
Relief from import duties for returned goods (Special circumstances provided for in Article 159 of UCC-DA, 1: agriculture goods)		F02	Only relief for import duties. National taxes are applicable
Relief from import duties for returned goods (Special circumstances provided for in Article 158 of UCC-DA, 2: repair or restoration)		F03	Only relief for import duties. National taxes are applicable
Release for free circulation of goods for events or for sale placed under temporary admission, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation		F41	
Export			
Victualling		F61	Article 15 (4) and (7) VAT directive. Art 24 (a) of Reg. 1917/2000 is applicable while box 37(2) is in use for statistical purposes

Procedure	Legal base	Code	Explanation /Example
Vitualling of goods eligible for refunds	Article 33 Reg. (EC) 612/2009 and Art. 4 (1) subp. 2, 2 nd indent Reg. (EC) No. 612/2009	F62	<p>This procedure can be treated as an export from the customs territory of the Union.</p> <p>An export or refund certificate is not required.</p>
Entry in victualling warehouse (Articles 37 to 40 of Commission Regulation (EC) No 612/2009)	Article 37 - 40 Reg. (EC) 612/2009 and Art. 4 (1) subp. 2, 2 nd indent Reg. (EC) No. 612/2009	F63	<p>This procedure can be treated as an export from the customs territory of the Union.</p> <p>An export or refund certificate is not required.</p>

Box 38: Net mass (kg)

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

38 Net Mass (kg)

Completion of box 38 is in general obligatory for all procedures.

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging. In the case of transit, box 38 must be completed only where Union legislation so provides.

In the case of release for free circulation, this information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the purposes of application of the provisions governing the release for free circulation of the goods concerned.

"Packaging" means materials and components used in any packaging operation to wrap, contain and protect articles or substances during transport.¹ 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) are listed in Annex 9, Appendix D1 of the TDA for box 31. 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.

Example:

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 box 38 (not the unit value).

¹ UN/ECE Recommendation 21

Box 42: "Item Price".

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

42 Item price

Completion of Box 42 is obligatory for the following procedures:

Release for free circulation or end-use

Placing under a special procedure other than transit such as inward processing or temporary admission

The "item price" means the part of the invoiced price which relates to the item involved. If the second subdivision of box 22 is used, it will be the part of the invoiced price from Box 22 which relates to the item in accordance with the terms of delivery. The sum of the amount entered in box 42 for all the items in a customs declaration must equal the total amount entered in the second subdivision of box 22.

The item price must be indicated in the currency mentioned in the first subdivision of Box 22 and may have two decimal places. In case the second subdivision of box 22 is not used, the same method of completion of box 42 applies.

EXAMPLES

Type of Calculation	Items	Invoice Price	Box 22 Completion	Box 42 Completion
Declaration for Free Circulation of goods. Delivery Terms EXW.	3	\$2 500.50 (Item 1) \$1 000.00 (Item 2) <u>\$1 500.00</u> (Item 3) \$5 000.50 (Total)	\$5 000.50	2 500.50 (Item 1) 1 000.00 (Item 2) 1 500.00 (Item 3)
Declaration for Free Circulation after Outward Processing of goods. Delivery Terms EXW	1	\$1 000.50 (price of processing) <u>\$980.00</u> (price of added non EU material) \$1 980.50 (Total)	\$1 980.50	1 980.50

If an invoice contains more than one items and the invoiced amount contains also additional expenses which are comprised together for all items and shown separately on the invoice, these additional expenses must be divided to all items (freight costs by weight or volume, insurance costs by price, etc).

Type of Calculation	Items	Invoice Price	Box 22 Completion	Box 42 Completion
Declaration for Inward Processing of goods. Delivery Terms FOB (additional expenses are calculated separately)	3	£1 250.00 (Item 1 – 10kg) £860.00 (Item 2 – 20kg) £3 000.00 (Item 3 – 30kg) <u>£540.00</u> (Freight Costs 60 kg) £5 650.00 (Total)	£5 650.00	1 340.00 (Item 1) 1 040.00 (Item 2) 3 270.00 (Item 3) Calculation of freight costs is proportionate to weight of items 1, 2 and 3 (1:2:3) e.g.

					1/6 x 540 =90 (Item 1) 2/6 x 540 =180 (Item 2) 3/6 x 540 = 270 (Item 3)
Declaration for Free Circulation of goods. Delivery Terms DDU	2	\$2 000.00 (Item 1 – 100kg) \$1 000.00 (Item 2 – 50kg) \$50.00 (Insurance Costs) <u>\$500.00</u> (Freight Costs 150kg) \$3 550.00 (Total)		\$3 550.00	2 366.67 (Item 1) (2 000+333.333+33.333) 1 183.33 (Item 1) (1 000+16.667+166.667) Calculation of freight costs in respect of weight is proportional to the weights of items 1 and 2 (1:2). Example Item 1 : $\frac{100}{150} \times 500 = 333.333$ Item 2: $\frac{50}{150} \times 500 = 166.667$ Calculation of insurance costs in respect of price is proportional to the price of items 1 and 2 (1:2). Example Item 1: $\frac{2000}{3000} \times 50 = 33.333$ Item 2: $\frac{1000}{3000} \times 500 = 16.667$
Declaration for Free Circulation of goods. Delivery Terms DDP.	2	€3 000.00 (Item 1 100kg) €60.00 (Item 1 Duty) €1 ,800.00 (Item 2 50kg) €27.00 (Item 2 Duty) €48.00 (Insurance Costs) <u>€500.00</u> (Freight Cost 150kg) €5 435.00 (Total)		€5 435.00	3 4233.33 (Item 1) (3 000+60+30+333.333) 2 011.67 (Item 2) (2 000+27+18+166.667) Calculation of freight costs in respect of weight is proportional to the weights of items 1 and 2 (1:2). Example Item 1 : $\frac{100}{150} \times 500 = 333.333$ Item 2: $\frac{50}{150} \times 500 = 166.667$ Calculation of

				<p>insurance costs in respect of price is proportional to the price of items 1 and 2 (1:2). Example</p> <p>Item 1 : $\frac{3000}{4800} \times 48 = 30$</p> <p>Item 2: $\frac{1800}{4800} \times 48 = 18$</p>
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Box 44 Additional information/Documents produced/Certificates and authorisations

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

The diagram shows a large rectangular box on the left. To its right, a smaller rectangular box is attached, labeled 'A.I. Code'. A dotted line indicates a subdivision within the main box, extending from the bottom edge of the 'A.I. Code' box back into the main box.

Completion of the box is mandatory for all types of customs procedures:

1. Export.
2. Re-export after inward processing, temporary admission.
3. Re-export after customs warehousing.
4. Outward processing.
5. Transit.
6. Customs status of Union goods
7. Release for free circulation and end-use.
8. Inward processing, temporary admission.
9. Placing in customs warehouse.

Using the relevant Union codes the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5.

The subdivision 'A.I. code' (Additional information code) must not be used.

Where a declaration entering goods for the customs warehousing procedure or a re-export declaration discharging the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for introduction of the euro, give operators the option of using the euro as the unit for their customs declarations must indicate in this box, preferably in the subdivision in the bottom right-hand corner, the currency unit used (national currency unit or euro unit). Member States may provide that this indicator be entered in box 44 only for the first item covered by the declaration. In this case, the information will be deemed valid for all the items covered by the declaration. This information will take the form of the ISO-alpha-3 currency code (ISO 4217). *Example: Latvian Lats – LVL.*

Box 44 is used to show the information about documents, certificates and authorisations accompanying the customs declaration and also additional information relating to the movement of the goods. Consequently, box 44 contains the following information:

- 1) additional customs information;
- 2) documents, certificates and authorisations provided for by Union legislation (e.g. in Customs legislation such as in Article 145 of UCC-IA; in article 9 of Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items and in article 4 (1), subparagraph 1 of Commission Regulation (EC) No 612/2009 for the export certificate at export of agricultural products with export refund) or by national legislation.

The codes used to show this information are listed in the annex 9, Appendix D1 to the TDA. Besides box 44, some of these codes could also be used in other boxes of the SAD (e.g. see the Guidance on box 14).

1. Additional information

A five-digit code is used to enter additional customs information. This code follows the additional information unless Union law provides for the code to be used instead of the text.

Member States may provide national codes with a different structure for additional national information.

2. Documents produced, certificates and authorisations

Documents, certificates and Union or international authorisations or other references produced in support of the declaration must be entered in the form of a code consisting of four alphanumeric characters, followed by either an identification number or another recognisable reference. The list of documents, certificates and authorisations and their corresponding codes can be found in the TARIC database.

Example 1: Pro forma invoice No 950445/06 dated 1. 5.2016 is produced in support of the declaration. The following TARIC code for the certificate for pro forma invoice followed by the appropriate information should be entered in box 44: N325 950445/06 01.05.2016.

Codes of national certificates can be available in the national TARIC data bases of the Member States.

Information about the preferential origin document must also be indicated in box 44. If the anti-dumping concerns a particular manufacturer, this should be indicated by a code in box 33 and by information in box 44 in respect of the document that can contain information about manufacturer. The importer has the responsibility to verify the origin of the goods or/and manufacturer (by GSP, transport document – e.g. CMR, or other documents) and that the goods are the same as the ones indicated on the invoice.

All information regarding tariff and non-tariff measures which are applicable for commodity codes can be found in the EC DG TAXUD TARIC internet site http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&SimDate=20160422.

Example 2: Regarding importation of goods under commodity code 2918 14 00 00 from China on 02.02.2013, additional documents are necessary to get definitive anti-dumping duty relief or reduction. Other conditions need sometimes to be fulfilled, such as direct sale from the manufacturer.

The importer of this product should pay the customs duty and definitive anti-dumping duty according to Regulation (EU) No 2015/82¹ it is necessary to enter a TARIC additional code of anti-dumping duty measure in box 33 of SAD.

If the importer can present the commercial invoice within framework of undertakings which has TARIC code D005 and the imported product is produced by the company which is mentioned in the description of additional code A874 the importer will get relief of definitive anti-dumping duty.

In this example, it is necessary to enter the following information in box 44 “Additional information/Documents produced/Certificates and authorisations”:

1. TARIC code of document/certificate/licence, for example, D005 “Commercial invoice within framework of undertakings”.
2. An identification number or another recognisable reference of the presented document which might be unique for the some documents.

National documents, certificates and authorisations produced in support of the declaration must be entered in the form of a code composed of an numeric character followed by 3 alpha-numeric characters (Ex: 2123, 34d5), possibly followed either by an identification number or another recognizable reference. The four characters represent codes based on that Member State's own nomenclature.

The presentation of other national certificates or licences can be required for the importation of goods by national authorities of the Member States.

Depending on the national provisions in force some Member States may require to indicate in box 44 an Administrative Reference code (ARC) assigned for the movement of excise goods under suspension of excise duty.

¹ COMMISSION IMPLEMENTING REGULATION (EU) 2015/82 of 21 January 2015 imposing a definitive anti-dumping duty on imports of citric acid originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of Council Regulation (EC) No 1225/2009 and of partial interim reviews pursuant to Article 11(3) of Regulation (EC) No 1225/2009

Example 3: Under the national legislation of the Member States, it is necessary to present a dual-use import licence for importation of some products listed in Chapter 73 of the Combined Nomenclature.

The code for the **national** certificate "Import licence of dual-use goods" (0918) must be entered in box 44 of the SAD. If the certificate is not presented, importation of certain goods is not allowed.

Example 4:

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

In order to use this procedure, in Box 44 the TARIC code Y040 must be followed by the VAT number of the importer and TARIC code Y041 by the VAT number of the customer in the Member State of destination. When it is required to indicate an 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 will be followed by the reference number of the transport contract.

Box 46 "Statistical Value"

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

46 Statistical Value

Enter the statistical value expressed in the currency of the Member State where the import or export formalities are completed, in accordance with the Union provisions in force. If a currency code is entered in box 44 express the statistical value in the currency unit mentioned in box 44. The statistical value is entered as a whole number without decimal places.

Completion of Box 46 is obligatory for the following procedures:

1. Export / dispatch;
2. Re-export after a special procedure other than transit such as inward processing or temporary admission;
3. Outward processing;
4. Release for free circulation, end-use;
5. Placing under a special procedure other than transit such as inward processing or temporary admission.

Completion of Box 46 is optional for Member States for the following procedures:

1. Re-export after customs warehousing;
2. Placing in custom warehouses.

Explanations

1. STATISTICAL VALUE – EXPORT

General rule

"Statistical value" means the value of goods at the time when and place where they leave the territory of the exporting Member State.

Value of the Goods

The statistical Value is based on the value of the goods; i.e.:

- In the case of sale or purchase, the statistical value is based on the invoiced amount for the goods;
- In other cases, the statistical value is based on the amount which would have been invoiced in the event of sale or purchase.

Other costs

The statistical value must not include taxes due on export, Value Added Tax, Excise Duty, levies, export refunds or other taxes with similar effect. The statistical value must include only ancillary charges, such as transport and insurance, relating to that part of the journey which takes place on the statistical territory of the exporting Member State. (see example 1.1.1). If transport and/or insurance costs are not known, they may be assessed on the basis of the costs usually payable for such services (considering especially, if known, different modes of transport).

"Other costs" beyond the exporting Member State

If the overall ancillary charges cover a journey beyond the border of the exporting Member State, they must be split up, e.g. on a per-kilometre 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 ancillary costs for each individual item must be calculated on a relevant pro rata basis, e.g. per kg or by volume (see example 1.2.1).

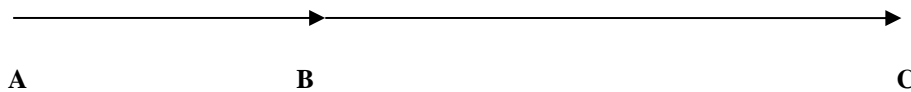
Statistical value in the case of Processing

For goods subject to processing operations, the statistical value must be established as if the goods had been produced wholly in the country of processing.

Currency conversion

The statistical value must be indicated in national currency. Values expressed in another currency (e.g. the invoiced currency) must be converted. Depending on national provisions, they can be converted either by using the official (national) exchange rate at the time of export or by using the exchange rate in accordance with article 146 of UCC-IA (see example 1.3.1).

1.1. **Terms of delivery EXW “A”** (invoiced amount does not include freight costs)



$$sv=ia+fc^{AB}$$

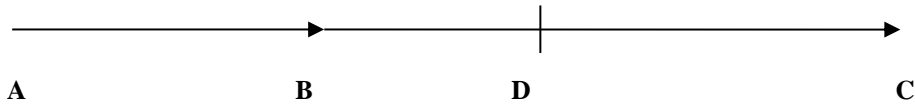
1.1.1 **Example**

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

Invoiced amount =	€ 2 000,-
Transport + Insurance [A to B] =	€ 1 000,-
<u>Statistical Value =</u>	<u>€ 3 000,-</u>

Explanatory note: **A** = place of dispatch; **B** = border of exporting Member State; **C** = destination; **sv** = statistical value; **ia** = invoiced amount; **fc^{AB}** = freight costs (ancillary charges, such as transport and insurance) from place of loading to the border of the exporting Member State.

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



$$sv=ia-fc^{BD}$$

1.2.1. Example

- D is outside the exporting Member State. Consequently, costs from the border “B” to D must be excluded from the statistical value.
- Two items on the export declaration. Consequently, freight costs must be allocated to the two items on a *pro rata* basis.

The invoiced amount for the two items is:

Item 1 (0.75m³) € 3 450.00

Item 2 (2m³) € 2 780.20

Total distance = 1 200 km
(distance A->B = 1 000 km and distance B->D = 200 km)

Total freight costs A->D = € 1 200.00

Pro rata freight costs B->D = € 200.00 for the two items

Box 46 should be completed as follows:

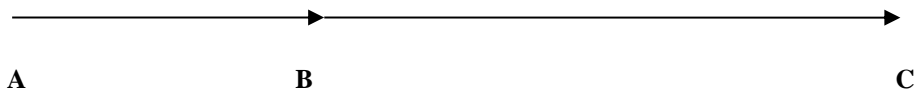
Item 1 **3 396** (3 450-54)

Item 2 **2 634** (2 780.20-146=2 634)

The freight costs ratio between item 1 and item 2 is 8:3 by volume.

Explanatory note: **A** = place of dispatch; **B** = border of the exporting Member State; **C** = destination; **D** = agreed place of delivery; **sv** = statistical value, **ia** = invoiced amount; **fc^{BD}** = freight costs (ancillary charges, such as transport and insurance) from the border of the exporting Member State to place D.

1.3. Terms of delivery DDU “C” (invoiced amount includes freight costs from the place of dispatch to the destination)



$$sv=ia-fc^{BC}$$

1.3.1. Example

- C is outside the exporting Member State. Consequently, costs from the border to C must be excluded from the statistical value.
- The exporting Member State is Slovakia. the invoiced amount is not in national currency and therefore has to be converted.

Invoiced amount for one item: \$ 5 600.00

Calculated freight costs from the border of the exporting Member State to "C": \$1 200.00.

Official national exchange rate: 1 \$ = 29.633 CZK (Tschech Crowns)

	US \$	Conversion rate	SKK
Invoiced amount	5 600.00	29.633	165 944.80
Freight	-1 200.00	29.633	-35 559.60
			130 385.20

Box 46 should be completed as follows: 130385.

Explanatory note: **A** = place of dispatch; **B** = border of the exporting Member State; **C** = destination; **sv** = statistical value; **ia** = invoiced amount; **fc^{BC}** = freight costs (ancillary charges, such as transport and insurance) from the border of exporting Member State to the destination.

2. STATISTICAL VALUE – IMPORT

General rule

"Statistical value" means the value of goods at the time when and place where they enter the territory of the importing Member State.

Value of the goods

The statistical value is based on the value of the goods; i.e.:

- where it is established, the customs value of the goods defined in accordance with Title II, Chapter 3 of UCC "VALUE OF GOODS FOR CUSTOMS PURPOSES";

failing this

- in the case of sale or purchase, the statistical value is based on the invoiced amount for the goods;
- in other cases, the statistical value is based on the amount which would have been invoiced in the event of sale or purchase.

Other costs

The statistical value must not include taxes due on import, such as customs duties, Value Added Tax, Excise Duty, levies, or other taxes with similar effect. The statistical value must include only ancillary charges, such as transport and insurance, relating to the part of the journey which, in the case of imported goods, takes place outside the statistical territory of the importing Member State.

Other costs in relation to customs value

Ancillary costs up to the border of the importing Member State must be added to the customs value at the EU border. If the customs value includes ancillary costs beyond the border of the importing Member State, these costs must not be included in the statistical value. If applicable, the overall "other costs" must be split up, e.g. on a per-kilometre 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 ancillary costs for each individual item must be calculated on a relevant pro rata basis, e.g. per kg or by volume.

Statistical value in case of processing

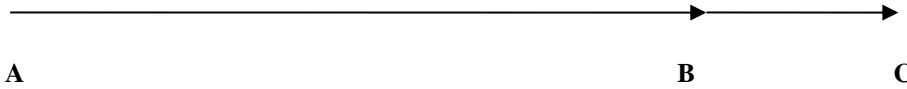
For goods subject to processing operations (especially re-imports under the outward processing procedure), the statistical value must be established as if the goods had been produced wholly in the country of processing.

Currency conversion

The statistical value must be indicated in national currency. Values expressed in another currency (e.g. the invoiced currency) must be converted using the exchange rate used in calculating the customs value. If the customs value has not been established, it can be converted - depending on national provisions - either by using the official (national) exchange rate at the time of import or by using the exchange rate in accordance with Article 146 of UCC-IA.

Example of Statistical value NOT based on customs value

2.1. Terms of delivery EXW “A” (invoiced amount does not include freight costs)



$$sv=ia+fc^{AB}$$

Explanatory note: **A** = place of dispatch; **B** = border of the importing Member State; **C** = destination, **sv** = statistical value; **ia** = invoiced amount; **fc^{AB}** = freight costs (ancillary charges, such as transport and insurance) from the place of dispatch to the border of the importing Member State.

2.1.1. Example

- Due to the terms of delivery “EXW”, freight costs up to the border of the importing Member State must be included to obtain the statistical value.
- The currency of the importing Member State is “euro”. The invoiced amount is not in national currency and therefore has to be converted.

Invoiced amount for one item: \$ 6 000.00

Calculated freight and insurance costs to the border of the importing Member State = \$ 2 000.00.

	US \$	Conversion rate	Euro
Invoiced amount	6 000.00	1.233	4 866.18
Freight	2 000.00	1.233	1 622.06
			6 488.24

Box 46 should be completed as follows: 6488

2.1.2. Example

Re-import after outward processing (repair).

- Statistical value of the temporarily exported goods, e.g. machine € 30 000.00
- + repair costs € 1 000.00
- + cost of transport: freight + insurance² € 100.00

Box 46 should be completed as follows

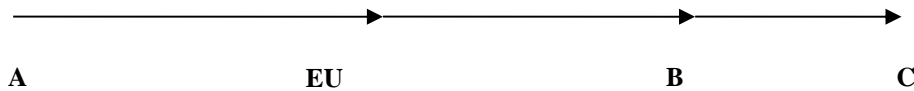
Item 1 **31100**

²The cost 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).

In this case customs value equals the repair costs in accordance with Article 86(5) UCC, but statistical value is the value of goods including cost of reparation, freight and insurance in accordance with article 9 (3) and 9 (4) Commission Regulation 1917/2000.

Example of statistical value based on customs value

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



$$sv=cv + fc^{ECB}$$

Explanatory note: **A** = place of dispatch; **EU** = border of the Union; **B** = border of the importing Member State; **C** = destination; **sv** = statistical value; **cv** = customs value; **fc^{EC.B}** = freight costs (ancillary charges, such as transport and insurance) from entry into the Union to the border of the Member States.

2.2.1. Example

- Invoiced amount for one item = € 3 200.00
- Commission costs (excluding buying commissions) = € 240.00
- Total freight costs A->C = € 2 000.00

Total distance = 2 000 km,

(distance A->EU = 1 000 km , EU->B = 500 km, B->D =500km)

Pro rata freight costs A->EU= € 1000.00(*)

Pro rata freight costs EU->B= € 500.00

Customs value:

Item 1: = € 4 440 (€ 3 200 + €240 + €1 000)

Box 46 should be completed as follows:

Item 1 **4940 (=customs value: € 4 440.00 + freight cost EU->B: €500.00)**

2.2.2. Terms of delivery FOB “D” (invoiced amount includes freight costs from the place of dispatch to place “D”)



$$sv=ia+ fc^{D-EU} +fc^{EU-B}$$

Invoiced amount for two items is

- Item 1 (50 kg) € 1 200.00
- Item 2 (100 kg) € 13 500.00
- Insurance Item 1 € 200.00
- Insurance Item 2 € 400.00
- Cost of packaging not included in the price paid: € 50.00 for item 1 and € 89.00 for item 2
- Cost of commission not included in the price paid: € 800 for item 2
- Total € 16 239.00

- Freight costs (D-EU) from place "D" to the border of the Union: € 100.00 for item 1 and € 200.00 for item 2
- Freight costs (EU-B) from the border of the Union to the border of the Member State: € 50.00 for item 1 and € 100.00 for item 2

Customs value:

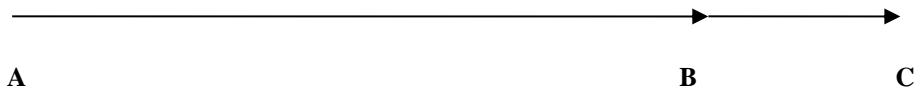
Item 1: 1 550 (1 200 + 200 + 50 + 100)
 Item 2: 14 989 (13 500 + 400 + 89 + 800 + 200)

Boxes 46 should be completed as follows:

Item 1 **1600** (customs value + 50)
 Item 2 **15089** (customs value + 100)

Explanatory note: **A** = place of dispatch; **EU** = border of the Union; **B** = border of the importing Member State; **C** = destination; **D** = agreed place of delivery; **sv** = statistical value; **ia** = invoiced amount; **fc^{D-EU}** = freight costs (ancillary charges, such as transport and insurance) from the agreed place of delivery to the border of the Union; **fc^{EU-B}** = freight costs (ancillary charges, such as transport and insurance) from entry into the Union to the border of the Member States.

2.3. **Terms of delivery DDU “C”** (invoiced amount includes freight costs from the place of dispatch to the destination)



$$sv = ia - fc^{BC}$$

2.3.1. Example

Invoiced amount for two items:

- Price of item 1 (100kg) \$ 1 500.00
- Price of item 2 (50kg) \$ 2 240.00
- Total \$ 3 740.00
- Freight costs from the border of a Member State to the destination are assumed to be US\$300.

Exchange rate 1.233 \$ = 1€. The freight costs ratio between item 1 and item 2 is 2:1 by weight.

	USD	Allowable costs	Statistical value in USD	Conversion rate	Statistical value in euro
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

Boxes 46 should be completed as follows:

Item 1	1054
Item 2	1736

Explanatory note: **A** = place of dispatch; **B** = border of the importing Member State; **C** = destination; **sv** = statistical value; **ia** = invoiced amount; **fc^{BC}** = freight costs (ancillary charges, such as transport and insurance) from the border of the importing Member State to the destination.

Box 47 "calculation of taxes"

The SAD Guidance gives more detailed information on some of the provisions and the codes included in Annex 9, Appendices C1 and D1 of TDA. To have their complete text, consult Annex 9, Appendices C1 and D1 of TDA.

Tax rates of national taxes are given as examples and may differ between Member States. Amounts are given as examples and may be subject to changes

47 Calculation of taxes	Typ	Tax Base	Rate	Amount	MP
Total					

Enter the tax base applicable (value, weight or other). Using, where necessary the relevant Union codes, the following should be shown on each line:

1. the type of tax (e.g. import duty, VAT)
2. the tax base
3. the rate of tax applicable
4. the amount of tax payable
5. the method of payment chosen

The amount in this box must be expressed in the currency of the Member State where the import or export formalities are completed or if a currency code is entered in box 44 in the currency unit which are entered in box 44.

Completion the columns **Type of Tax and Tax Base** of Box 47 is obligatory for the following procedures:

1. Release for free circulation and end-use^{1,2,3},
2. Placing under a special procedure other than transit such as inward processing or temporary admission^{1,2,3}.

The column **Type of Tax** may be demanded by Member States or filled by the declarant when the goods are declared for a) Export/dispatch, b) re-export after inward processing, or temporary admission, and c) outward processing⁴

The Column **Tax Base** may be demanded by Member States when the goods are declared for a) Export/dispatch, c) re-export after inward processing, temporary admission, d) outward processing and or e) placed in customs warehouses

The columns **Rate, Amount and Total** may be demanded by Member States or filled by declarant when the goods are declared for a) release for free circulation or end-use^{1,3,4} b) export/dispatch, b) re-export after inward processing, temporary admission, d) outward processing⁵ e) inward processing, temporary admission⁴.

¹ This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned

² This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration.

³ Where the declaration is accompanied by the document referred to in Article 6 of the TDA, Member States may waive completion of this box.

⁴ This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States

⁵ This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States

Completion of the **Method of payment (MP)** column can be demanded by Member States when the goods are declared for: a) release for free circulation^{1,3}; b) export/dispatch; c) re-export after inward processing or temporary admission; d) outward processing; e) inward processing or temporary admission. Different methods of payment may be entered in the same declaration, depending on the national solutions applied.

If a specific rate is applicable for the calculation of the tax, the measurement unit must be entered in the tax base and rate columns.

EXAMPLES

The following examples are based on the assumption that all the subdivisions of box 47 are completed, whether mandatory or optional pursuant to the matrix in Annex 9, Appendix C1, Title I, B of TDA. The VAT rates are given only as examples and will differ between Member States.

1. Importation of jewelers from China.

TARIC Code 7117900000

Customs value € 30 794.91 and payment in cash (A).¹

TYPE	TAX BASE	RATE	AMOUNT	MP
A00	30 794.91	4%	1 231.80	
B00	32 026.70	18%	5 764.80	
		TOTAL	6 996.60	A

2. Importation of stamps from Albania.

TARIC Code 4907009000,

Customs value € 1 004.18 and payment by cheque (C).²

TYPE	TAX BASE	RATE	AMOUNT	MP
A00	1 004.18	0%	0	
B00	1 004.18	19%	190.79	
		TOTAL	190.79	C

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

Code TARIC
2202

2202 9091 10

Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009

- 2202 90

Other

- - 2202 90 91

Other, containing by weight of fat obtained from the products of headings 0401 to 0404

- - - 2202 90 91

Less than 0,2 %

- - - - **2202 90 91 10**

Fruit juice or vegetable juice diluted with water or aerated

Supplementary unit I (LTR)

Third country duty: **6.4 % + 13.7 EUR / 100 kg (DTN³)**

Supplementary unit import (box 41): I

National indirect taxation € 4,13 / hl 20° C

To calculate the import duties, it is necessary to know the tax base (box 47 (2)) the measurement units and the measurement quantity.

Declaration: Net mass = 20 000 kg (= 200 DTN¹³)

¹ Simulation date: 10/06/2007

² Simulation date: 10/06/2007

³ TARIC internal codification

Customs value = € 10 000.00

Litres (box 41) = 19 000

hectolitre 20° C. (national indirect taxation measurement unit) = 190

VAT value = customs value + import duties + national indirect taxation + internal cost to the place of destination (€250).

Type of tax	Measurement Unit code	Tax base	Tax rate	Amount	Measure
A00	(customs value)	10 000	6.4%	€ 640.00	
A00	DTN	200	13.7	€ 2 740.00	
			Total A00	€ 3 380.00	
028	HLT (20° C)	190	4.13	€ 784.70	National indirect taxation – the rates will differ between the Member States

TYPE	TAX BASE	RATE	AMOUNT	MP
A00	10 000	6.4%	640.00	C
A00	200	€137/100kg	2 740.00	C
028	190	4.13	784.70	C
B00	14 415	19%	2 738.85	C
		Total	6 903.55	C

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

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

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
--- 2208 90 91	2 litres or less
---- 2208 90 91 10	Goods obtained from agricultural products listed in Annex I to the EEC Treaty

Supplementary unit I alc. 100% (LPA)

Third country duty: **1 EUR / % vol/hl (ASV X) + 6.4 EUR / hl (HLT)**

Supplementary unit import (box 41): **I alc. 100% (LPA)**

National excise € 15,04 / % vol (ASV) /hl (HTL 20° C)

To calculate the import duties, it is necessary to know the tax base (box 47 (2)), the measurement units and the measurement quantity.

Declaration: %vol = 40%
 % vol/hl (ASV X) =4000
 Customs value = € 20.000
 hectolitre = 100
 % vol (ASV) 20° C. (national excise measurement unit) = 40
 hectolitre 20° C. (national excise measurement unit) = 100
 Litres pure (100%) alcohol (box 41) = 4 000
 VAT value = customs value + import duties + national excise + internal cost to the place of destination (€200).

Type of tax	Measurement Unit code	Tax base	Tax rate	Amount	Measure
A00	ASV X	4 000	1	€ 4 000.00	
A00	HLT	100	6,4	€ 640.00	
			Total A00	€ 4 640.00	
066	ASV	40	15.04	601.60	National excise - the rates will differ between the Member States. Calculation: € 15,04 / % vol (ASV)
066	HTL 20° C (national measurement unit)	100	601.60	€ 60 160.00	National excise - the rates will differ between the Member States. Calculation: (€15,04/ %vol (ASV))/ hl (HTL 20° C)
			Total 066	€ 60 160.00	

TYPE OF TAX	TAX BASE	RATE	AMOUNT	MP
A00	4 000	€1	4 000.00	A
A00	100	€6.4	640.00	A
066	100	601,60	€ 60 160.00	A
B00	85 000	19%	16 150.00	A
		Total	80 950.00	A

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

Explanatory notes to types of tax

A00	Customs duties on industrial products	This type of tax is applicable to all products
A20	Additional duties	
A30	Definitive antidumping duties	Anti-dumping duties are applicable if the export price at which the product is sold on the Union market is shown 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 revoked. For details, 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 to compensate for export subsidies. 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 ".
A45	Provisional countervailing duties	Provisional countervailing duties can be changed to definitive countervailing duties or revoked. For details, refer to the TARIC website or to the list of cases available at: http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm
B00	VAT	Value added tax collected according to Council Directive 2006/112/EC.
B10	Compensatory interest (VAT)	Compensatory interest applicable to VAT after an inward processing.
B20	Interest on arrears (VAT)	
C00	Export taxes	Not yet applicable
C10	Export taxes on agricultural products	Not yet applicable
D00	Interest on arrears	
D10	Compensatory interest (i.e. inward processing or temporary admission)	Compensatory interest applicable to customs duties after an inward processing or temporary admission.
E00	Duties collected on behalf of other countries	Duties collected on behalf of San Marino.

Annex 1

Overview of European Union countries

The Member States of the European Union are listed in Article 52 of the Treaty on European Union (TEU). The territorial scope of the Treaties is specified in Article 355 of the Treaty on the Functioning of the European Union (TFEU). The territorial scope of the Treaties may differ from the political territory of the Member State concerned.

The Member States of the European Union form a Customs Union. The customs territory of the European Union is defined in Article 4 of the UCC. There are territories which belong to a Member State but which are not part of the customs territory of the European Union. Consequently the rules for the Customs Union do not apply to these territories. Based on international arrangements between the countries concerned, Monaco and the United Kingdom sovereign base areas in Cyprus (Akrotiri and Dhekelia) are part of the customs territory of the European Union although they do not fall into the territorial scope of the Treaties.

For VAT and for Excise duties the territorial scope is also different from the territorial scope of the Treaties as well as from the customs territory. For VAT the territorial scope is defined in Title II (Articles 5 to 8) of Council Directive 2006/112/EC on the common system of value added tax. For Excise duties this has been done in Articles 5 and 6 of Council Directive 2008/118/EC concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

The statistical territory of the European Union is defined in Article 2(b) of Regulation (EC) No 471/2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95. It is identical with the customs territory with the exception that the island of Heligoland, which is not part of the customs territory, belongs to the statistical territory.

For completing a customs declaration on import, export or transit it is important to be informed about the status of the territories concerned. Certain information that has to be given in the customs declaration depends on this status.

This Annex lists all Member States and depending territories as well as third countries with which specific arrangements for customs clearance have been agreed.

The Annex is structured in accordance with the criteria for including a territory:

1. EU Member States
2. Member States' Territories, which are specifically mentioned in the UCC, Council Directive 2008/118 or Directive 2006/112
3. Overseas countries and territories
4. Other territories depending on an EU Member State
5. Third countries with which the Union or a Member State has made specific arrangements for customs clearance

The overseas countries and territories included in this Annex are associated with the European Union in accordance with Article 355 of the TFEU. They are listed in Annex II to the TFEU.

The Faroes and Gibraltar do not belong to one of the categories 1 to 3. They are therefore listed in a separate category "Other territories depending on an EU Member State".

For territories depending on an EU Member States the lines in the tables are sorted on basis of the alphabetical order of Member States in their national languages.

1. EU Member States

A Member State	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Belgium	BE	Yes	Yes	Yes	Yes	Yes
Bulgaria	BG	Yes	Yes	Yes	Yes	Yes
Czech Republic	CZ	Yes	Yes	Yes	Yes	Yes
Denmark	DK	Yes	Yes	Yes	Yes	Yes
Germany	DE	Yes	Yes	Yes	Yes	Yes
Estonia	EE	Yes	Yes	Yes	Yes	Yes

A Member State	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Ireland	IE	Yes	Yes	Yes	Yes	Yes
Greece	GR	Yes	Yes	Yes	Yes	Yes
Spain	ES	Yes	Yes	Yes	Yes	Yes
France	FR	Yes	Yes	Yes	Yes	Yes
Croatia	HR	Yes	Yes	Yes	Yes	Yes
Italy	IT	Yes	Yes	Yes	Yes	Yes
Cyprus (3)	CY	Yes	Yes	Yes	Yes	Yes
Latvia	LV	Yes	Yes	Yes	Yes	Yes
Lithuania	LT	Yes	Yes	Yes	Yes	Yes
Luxembourg	LU	Yes	Yes	Yes	Yes	Yes
Hungary	HU	Yes	Yes	Yes	Yes	Yes
Malta	MT	Yes	Yes	Yes	Yes	Yes
Netherlands	NL	Yes	Yes	Yes	Yes	Yes
Austria	AT	Yes	Yes	Yes	Yes	Yes
Poland	PL	Yes	Yes	Yes	Yes	Yes
Portugal	PT	Yes	Yes	Yes	Yes	Yes
Romania	RO	Yes	Yes	Yes	Yes	Yes
Slovenia	SI	Yes	Yes	Yes	Yes	Yes
Slovakia	SK	Yes	Yes	Yes	Yes	Yes
Finland	FI	Yes	Yes	Yes	Yes	Yes
Sweden	SE	Yes	Yes	Yes	Yes	Yes
United Kingdom	GB	Yes	Yes	Yes	Yes	Yes

2. Member States' Territories, which are specifically mentioned in the UCC, Council Directive 2008/118 or Directive 2006/112

A Territory (Member State)	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Büdingen (4) (Germany)	CH	Yes	No	No	No	No
Heligoland (Germany)	DE	Yes	No	No	No	Yes
Canary Islands (5, 6)	ES	Yes	Yes	No	No	Yes

A Territory <i>(Member State)</i>	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
<i>(Spain)</i>						
Ceuta <i>(Spain)</i>	XC	Yes	No	No	No	No
Melilla <i>(Spain)</i>	XL	Yes	No	No	No	No
French Guiana (7) <i>(France)</i>	FR	Yes	Yes	No	No	Yes
Guadeloupe (7) <i>(France)</i>	FR	Yes	Yes	No	No	Yes
Martinique (7) <i>(France)</i>	FR	Yes	Yes	No	No	Yes
Mayotte (7) <i>(France)</i>	YT	Yes	Yes	No	No	Yes
Réunion (7) <i>(France)</i>	FR	Yes	Yes	No	No	Yes
Saint-Martin (French part) (7) <i>(France)</i>	FR	Yes	Yes	No	No	Yes
Mount Athos <i>(Greece)</i>	GR	Yes	Yes	No	Yes	Yes
Campione d'Italia (8) <i>(Italy)</i>	CH	Yes	No	No	No	No
Livigno <i>(Italy)</i>	IT	Yes	No	No	No	No
Lake Lugano (9) <i>(Italy)</i>	IT	Yes	No	No	No	No
Jungholz and Mittelberg (Kleines Walsertal) (10) <i>(Austria)</i>	AT	Yes	Yes	Yes	Yes	Yes
Åland Islands <i>(Finland)</i>	FI	Yes	Yes	No	No	Yes
Akrotiri and Dhekelia <i>(United Kingdom)</i>	CY	No	Yes	Yes	Yes	Yes
Channel Islands (11) <i>(United Kingdom)</i>	GB	No	Yes	No	No	Yes
Isle of Man <i>(United Kingdom)</i>	GB	No	Yes	Yes	Yes	Yes

3. Overseas countries and territories

A Country/territory	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Greenland	GL	No	No	No	No	No
French Polynesia	PF	No	No	No	No	No
French Southern and Antarctic Territories	TF	No	No	No	No	No
New Caledonia and Dependencies	NC	No	No	No	No	No
Saint-Barthélemy	BL	No	No	No	No	No
Saint-Pierre and Miquelon	PM	No	No	No	No	No
Wallis and Futuna	WF	No	No	No	No	No
Aruba	AW	No	No	No	No	No
Bonaire	BQ	No	No	No	No	No
Curaçao	CW	No	No	No	No	No
Saba	BQ	No	No	No	No	No
Sint Eustatius	BQ	No	No	No	No	No
Sint Maarten	SX	No	No	No	No	No
Anguilla	AI	No	No	No	No	No
Bermuda	BM	No	No	No	No	No
British Antarctic Territory	AQ	No	No	No	No	No
British Indian Ocean Territory	IO	No	No	No	No	No
British Virgin Islands	VG	No	No	No	No	No
Cayman Islands	KY	No	No	No	No	No
Falkland Islands	FK	No	No	No	No	No
Montserrat	MS	No	No	No	No	No
Pitcairn	PN	No	No	No	No	No
South Georgia and the South Sandwich Islands	GS	No	No	No	No	No
Saint Helena and Dependencies	SH	No	No	No	No	No
Turks and Caicos Islands	TC	No	No	No	No	No

4. Other territories depending on an EU Member State

A Country/territory	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Faroes	FO	No	No	No	No	No
Gibraltar (12)	GI	Yes (13)	No	No	No	No

5. Third countries with which the Union or a Member State has made specific arrangements for customs clearance

A Country/territory	B Alpha Code (1)	D Territorial Scope (2)	E Customs territory	F VAT territory	G Excise territory	H Statistical territory
Andorra (14)	AD	No	No	No	No	No
Monaco	FR	No	Yes (15)	Yes	Yes	Yes
San Marino (16)	SM	No	No	No	No (17)	No

- The relevant country codes are published regularly in the Official Journal of the European Union based on Article 5(2) of Regulation No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95. The latest publication can be found in Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7–15). The coding of countries and territories is based on the ISO alpha standard 2 in force as far as it is compatible with the requirements of Community legislation. For a full list of the country codes, see the regularly updated legislation on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States, which is available on the [GEONOM](#) website.
- This column indicates whether the country or territory falls within the territorial scope of the TEU and the TFEU as specified in Article 52 TEU and Article 355 of the TFEU.
- Regulation (EC) No 866/2004 lays down the conditions under which goods wholly obtained in the areas not under the effective control of the Government of the Republic of Cyprus, or which have undergone their last, substantial, economically justified processing or working in an undertaking equipped for that purpose in the areas not under the effective control of the Government of the Republic of Cyprus, may enter the Government-controlled areas as Union goods.

As regards goods crossing the line in the opposite direction, i.e. from the Government-controlled to the areas not under the effective control of the Government of the Republic of Cyprus, no export formalities are required and such goods are not eligible for agricultural refunds since the entire territory of the Republic of Cyprus acceded to the European Union in May 2004.
- The German exclave town of Büsingen am Hochrhein is fully surrounded by Switzerland. On the basis of a treaty between the Federal Republic of Germany and the Swiss Confederation of 23 November 1964 Büsingen is included into the Swiss Customs territory and excluded from the customs territory of the Union. Büsingen is also excluded from the EU VAT and excise territory.
- The Canary Islands consist of Lanzarote, Fuerteventura, Gran Canaria, Tenerife, La Gomera, El Hierro and La Palma.
- According to the Article 5(4) of the Council Directive 2008/118/EC Spain may give notice, by means of a declaration, that this Directive and the Directives referred to in Article 1 shall apply to the Canary Islands in respect of all or some of the excise goods. Until now Spain did not make such a declaration.

7. According to the Article 5(5) of the Council Directive 2008/118/EC France may give notice, by means of a declaration, that this Directive and the Directives referred to in Article 1 shall apply to the Overseas Departments in respect of all or some of the excise goods. Until now France did not make such a declaration.
8. The Italian exclave village of Campione d'Italia is totally surrounded by Swiss territory.
9. The Italian waters of Lake Lugano, from the shore to the political border of the zone between Ponte Tresa and Porte Ceresio, are excluded from the customs, VAT and excise territory.
10. Jungholz and Mittelberg form exclaves of Austria that are only accessible from German territory. Movements of excise goods originating in or intended for Jungholz or Mittelberg are treated as movements originating in or intended for Germany.
11. The Channel Islands consist of Alderney, Jersey, Guernsey, Sark, Herm and Les Minquiers.
12. Gibraltar is a British overseas territory located near the southernmost tip of the Iberian Peninsula.
13. The TEU and the TFEU apply to Gibraltar in accordance with Article 355(3) of the TFEU.
14. Andorra has established a customs union with the EU for goods covered by chapters 25 to 97 of the Harmonised System. Goods covered by chapters 1 to 24 of the Harmonised System and originating in Andorra are subject to preferential arrangements in the EU.
15. Monaco forms a Customs Union with France based on the Customs Convention signed in Paris on 18 May 1963. The territory of Monaco is therefore part of the customs territory of the Union.
16. San Marino has established a customs union with the EU.
17. For excise purposes the arrangement is that San Marino economic operators that want to have excise authorisations as registered consignees, or as authorised warehouse keepers should obtain their authorisations from Italian Customs who should give them SEED numbers and SEED numbers for their tax warehouses. They can then move excise goods under EMCS in the same way as for an intra-EU movement (e.g. dispatches, receipts, exports, imports). San Marino is however not obliged to implement the excise acquis internally (excise minimum rates.) There are bilateral agreements on rates with Italy.