

Commission Delegated Regulation (EU) 2015/2446 (Annex B)

D. E. No	Data element (Class) name	Data sub-element/Sub-class name	E1	H6	H7
11 01 000 000	Declaration type		A	A	
11 02 000 000	Additional declaration type			A	A
11 03 000 000	Goods item number		A	A	A
11 09 000 000	Procedure			A	
11 09 001 000		Requested procedure		A	
11 09 002 000		Previous procedure		A	
11 10 000 000	Additional procedure			A	A
12 01 000 000	Previous document		C	A	A
12 01 001 000		Reference number	A	A	A
12 01 002 000		Type	A	A	A
12 01 003 000		Type of packages	A	A	
12 01 004 000		Number of packages	A	A	
12 01 005 000		Measurement unit and qualifier	A	A	
12 01 006 000		Quantity	A	A	
12 02 000 000	Additional information			A	C
12 02 008 000		Code	A	A	A
12 02 009 000		Text	A	A	A
12 03 000 000	Supporting document		A	A	A
12 03 001 000		Reference number	A	A	A
12 03 002 000		Type	A	A	A
12 03 005 000		Measurement unit and qualifier		A	
12 03 006 000		Quantity		A	
12 03 011 000		Date of validity		A	
12 03 012 000		Currency		A	
12 03 013 000		Document line item number		A	
12 03 014 000		Amount		A	
12 04 000 000	Additional reference		A	A	A
12 04 001 000		Reference number	A	A	A
12 04 002 000		Type	A	A	A
12 05 000 000	Transport document		A	A	A
12 05 001 000		Reference number	A	A	A
12 05 002 000		Type	A	A	A
12 08 000 000	Reference number/UCR			C	C
12 09 000 000	LRN		A	A	A
12 10 000 000	Deferred payment				A[6]
12 12 000 000	Authorisation			A[2]	
12 12 001 000		Reference number		A[2]	
12 12 002 000		Type		A[2]	
12 12 008 000		Holder of the authorisation		A[3]	
13 01 000 000	Exporter			A	A
13 01 016 000		Name		A[1]	A
13 01 017 000		Identification number		A[4]	
13 01 018 000		Address		A[1]	A

13 04 000 000	Importer			A	A
13 04 016 000		Name		A[1]	A[1]
13 04 017 000		Identification number		A	A
13 04 018 000		Address		A[1]	A[1]
13 05 000 000	Declarant			A	A
13 05 016 000		Name		A[1]	A[1]
13 05 017 000		Identification number		A	A
13 05 018 000		Address		A[1]	A[1]
13 05 074 000		Contact person		C	C
13 06 000 000	Representative		A	A	A
13 05 017 000		Identification number	A	A	A
13 05 030 000		Status	A	A	A
13 06 074 000		Contact person		C	C
13 14 000 000	Additional supply chain actor			C	
13 14 031 000		Role		A	
13 14 017 000		Identification number		A	
13 16 000 000	Additional fiscal reference			A[5]	A[5]
13 16 031 000		Role		A	A
13 16 034 000		VAT Identification number		A	A
13 18 000 000	Person requesting a proof of the customs status of Union goods		A		
13 18 017 000		Identification number	A		
13 20 000 000	Person providing a guarantee			A	
13 20 017 000		Identification number		A	
13 21 000 000	Person paying the customs duty			A	
13 21 017 000		Identification number		A	
14 03 000 000	Duties and taxes				A[6]
14 03 038 000		Method of payment			A[6]
14 12 000 000	Postal value			A	
14 12 012 000		Currency		A	
14 12 014 000		Amount		A	
14 13 000 000	Postal charges			A	
14 13 012 000		Currency		A	
14 13 014 000		Amount		A	
14 14 000 000	Intrinsic value				A
14 14 012 000		Currency			A
14 14 014 000		Amount			A
14 15 000 000	Transport and insurance costs to the destination				A
14 15 012 000		Currency			A
14 15 014 000		Amount			A
15 06 000 000	Declaration date		A		
15 07 000 000	Requested validity of the proof		A		
16 08 000 000	Country of origin			C	
16 15 000 000	Location of goods				A[7]

16 15 045 000		Type of location			A
16 15 046 000		Qualifier of identification			A
16 15 036 000		UN/LOCODE			
16 15 047 000		Customs office			A
16 15 048 000		GNS			
16 15 051 000		Economic operator			A
16 15 052 000		Authorisation number			A
16 15 053 000		Additional identifier			A
16 15 018 000		Address			
16 15 081 000		Postcode address			
18 01 000 000	Net mass		A	C	
18 02 000 000	Supplementary units				A[8]
18 02 000 000	Total gross mass		A		
18 04 000 000	Gross mass		A	A	A
18 05 000 000	Description of goods		A	A	A
18 06 000 000	Packaging		A	A	A
18 06 003 000		Type of packages	A		
18 06 004 000		Number of packages	A	A	A[9]
18 06 054 000		Shipping marks	A		
18 08 000 000	CUS code		C		
18 09 000 000	Commodity code		A	A	A
18 09 056 000		Harmonized System sub-heading code	A	A	A
18 09 057 000		Combined nomenclature code	A	A	
18 09 058 000		TARIC code			
18 10 000 000	Type of goods			C	
19 01 000 000	Container indicator		A		
19 07 000 000	Transport equipment		A		
19 07 063 000	Container identification number		A		
19 07 044 000	Goods reference		A		
99 02 000 000	Guarantee type			A	
99 03 000 000	Guarantee reference			A	
99 03 069 000		GRN		A	
99 03 070 000		Access code		A	
99 03 012 000		Currency		A	
99 03 071 000		Amount to be covered		A	
99 03 072 000		Customs office of guarantee		A	
99 03 073 000		Other guarantee reference		A	

Legend

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

H6 – Customs declaration in postal traffic for release for free circulation

H7 – Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009

[1] Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided

- [2] This data element is to be provided when an authorisation exists according to the relevant section of Annex A to Commission Delegated Regulation 2015/2446, Title I Chapter 1.
- [3] This information shall be provided for decisions relating to binding information
- [4] EORI number or third country unique identification number (TCUIN) shall be declared, where available
- [5] This information is only required when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC
- [6] This information is not required:
- a. when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC; or
 - b. (b) when the goods are of a non-commercial character sent from a third country by private persons to other private persons in a Member State and exempt from VAT pursuant to Article 1 of Council Directive 2006/79/EC (1).
- [7] This information shall not be provided in the case of a pre-lodged declaration
- [8] This information is only required if the declaration concerns goods referred to in Article 27 of Council Regulation (EC) No 1186/2009
- [9] This information is not required in cases of multiple goods packed together and for postal consignments