

**Box 37 National codes detailing the additional procedure
to be entered in the second part of Box 37 (for customs duty)**

1PL – Collective declaration lodged by the courier operator on export (consignments to value not exceeding 1000 euro).

2PL – Collective import declaration for consignments lodged in:

- AIS/e-COMMERCE based on Article. 25-27 of the regulation setting up a Community system of reliefs from customs duty,
- AIS/IMPORT pursuant to § 14 sec. 1 of the Regulation on customs declarations.

3PL – Relief from import duties for fuels, lubricants and other consumables necessary for the operation of means of transport, other than motor vehicles (Article 37 of the national Customs Law).

4PL – Relief from import duties of foodstuffs and on-board supplies brought in means of transport other than vehicles, operated for commercial purposes, intended for consumption or one-off use by the crew or the passengers of those means of transport during the voyage or the journey (Article 38 of the national Customs Law).

5PL – Relief from import duties of goods brought from candidate countries to the European Union under Phare assistance financed from pre-accession funds - Art. 33 paragraph 2 of the Accession Treaty.

6PL – Relief from import duty when the declarant for the release for free circulation procedure has confirmed with relevant documents:

- a) in the declaration lodged after 30.04.2004, the EU status (EU composition of May 1, 2004) of the goods introduced into the Polish customs territory before May 1, 2004;
- b) in the declaration lodged after 31.12.2006, the EU status (i.e. Romanian or Bulgarian) of goods introduced into the territory of Poland before 01.01.2007.

7PL – Goods of EU origin imported from Switzerland that do not fulfill the conditions necessary to qualify as returned goods, but are considered quasi-returning under the bilateral agreement between the EU and Switzerland.

8PL – Collective export declaration in the postal service.

1B1 – The code used in the outward processing procedure (6121) informing about the fact that the import duty was calculated by the declarant using the difference-of-duty method (Art. 151 CCC).

Code used only for the end of outward processing initiated before May 1, 2016 pursuant to Art. 349 paragraph. 2 lit. d of Implementing Regulation (EU) 2015/2447.

1C1 – Relief from import duties other than:

- listed in the table under the Union codes "C" and "F",
- listed under the national codes "3PL" to "6PL".

1H2 – Goods classified under different customs tariff codes, declared as a single item of goods:

- for the release for free circulation, and classified according to the tariff subheading applicable to the goods which are subject to the highest import and tax duties (§ 12 of the Regulation of the Minister of Finance on customs declarations);
- for the export procedure, and classified according to the subheading applicable to the highest value goods in the shipment, provided the consignment includes the goods not subject to export duties or taxes, or according to the tariff subheading applicable to the goods subject to the highest rates of export duties or taxes (§ 19 of the Regulation of the Minister of Finance on customs declarations).

1H3 – Customs declaration for the unassembled or disassembled products covered by a single invoice and, in case of the release for free circulation procedure also by a single proof of origin, which are transported on several means of transport, submitted separately for goods transported on each of those means of transport and declared under the tariff subheading applicable to the assembled product (§ 15 of the Regulation of the Minister of Finance on customs declarations).

2K2 – Release for free circulation of goods previously placed under the temporary admission procedure with partial relief from import duties (Art.77 (1) (b) UCC).

3K3 – Application of calculation elements from the date of placing goods under the temporary admission procedure, provided that the entry into this procedure took place before May 1, 2016.

7K7 – Release for free circulation of goods from which a processed product, other than excise goods, obtained under the inward processing procedure from goods which are excise goods.

8K8 – Release for free circulation of processed products, which are excise goods, resulting from one or more goods placed under the inward processing procedure or the processing under customs control (including placing them in a tax warehouse or moving them under the excise duty suspension arrangement).

9K9 – Release for free circulation of goods directly after the temporary admission procedure with total exemption from customs duties, or customs warehouse or free zone, but the original procedure before the temporary admission, customs warehouse or free zone procedure was the inward processing procedure (the code additional procedure F44 does not apply).

1L1 – Release for free circulation after inward processing of goods benefiting from duty exemption or a reduced rate of duty due to their specific use, in accordance with the conditions set out in Art. 73 of Delegated Regulation (EU) 2015/2446.

2L2 – Customs declaration for the end-use procedure of goods covered by the EC Regulation No 150/2003 with the C645 certificate.