

## PL National codes for additional information (Box 44)

### Codes to be entered in Box 44 at importation

#### I. Codes relating to the transaction to be entered in respect of each goods item.

**A00PL** - when the buyer and the seller are not related.

**B00PL** - The buyer and the seller are related but the relationship did not influence the price.

**C00PL** - The buyer and the seller are related and the relationship influenced the price.

**D00PL** - The code shall be entered when:

- a) there are restrictions as to the disposal or use of the goods by the buyer, other than restrictions which:
  - are imposed or required by law or by the public authorities in the Union,
  - limit the geographical area in which the goods may be resold, or
  - do not substantially affect the customs value of the goods,
- b) the sale or price is subject to some condition or consideration for which a value cannot be determined with respect to goods being valued,
- c) a part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller and an appropriate adjustment cannot be made.

**J00PL** - When code H or J has been written down in box 12 and the authorisation referred to in Article 73 UCC has been issued to the person established in Poland.

**K00PL** - When code H or J has been written down in box 12 and the authorisation referred to in Article 73 UCC has been issued to the person established outside Poland.

#### II. Codes (an4) identifying the elements the value of which should be deducted from or added to the value indicated in box 42 in order to determine the customs value:

**Note!** The separate codes are provided for the elements the value of which is determined by the price actually paid (see point 4a and point 4b) and for the elements which are expressed as a percentage in the authorisation referred to in Article 73 of the UCC (see point 4c and point 4d).

Each code shall be followed by the amount expressed in PLN rounded to 10 gr (0.1 PLN). If the amount ends in less than 5 gr it shall be disregarded, and if the amount ends in 5 gr or more it shall be rounded to the next 10 gr above. The amounts shall be entered after “=” and preceded by either “+” or “-“. If the adjustment is expressed as a percentage, it shall be calculated first. The elements expressed in percentages in accordance with the

authorisation issued pursuant to the Article 73 of the UCC (flat rate) shall be computed using a percentage rate in relation to the base amount expressed in PLN and specified in the authorisation.

**a) Elements which are to be deducted from the value indicated in box 42 if they are included in the value (codes from 001W to 020W):**

**001W** – Cash discount,

**002W** – Quantity discount,

**003W** – Commercial discount,

**004W** – Cost of transport of the goods after their entry into the customs territory of the Union,

**005W** – Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment,

**006W** – Interests under a financing agreement (subject to Article 72 (c) of the UCC),

**007W** - Charges for the right to reproduce the imported goods in the Union,

**008W** - Buying commission,

**009W** – Import duties or other charges payable in the Union by reason of the importation or sale of the goods,

**010W** – Payments made for the right to distribute or resell the imported goods borne by the buyer if such payments are not the condition of the sale of the goods for export to the Union,

**020W** – other.

**b) Elements which are to be added to the value indicated in box 42 if they are not included in the value (codes from 021W to 040W):**

**021W** - Indirect costs

**022W** - Commissions, except buying commission

**023W** - Brokerage costs

**024W** - The cost of containers and packing

**025W** - Materials, components, parts and similar items incorporated in the imported goods or attached to the imported goods (subject to Article 71(1)(b) of the UCC)

**026W** - Tools, dies, moulds and similar items used in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**027W** - Materials consumed in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**028W** - Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**029W** - Fees, royalties and license fees (subject to Article 71(1)(c) of the UCC and Article 136 of the Delegated Regulation (EU ) 2015/2447)

**030W** - The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller

**031W** - The cost of transport of the imported goods to the place of their entry into the customs territory of the Union

**032W** - The cost of insurance of the imported goods to the place of their entry into the customs territory of the Union

**033W** - Loading and handling charges connected with the transport of the imported goods to the place of their entry into the customs territory of the Union

**034W** - Other charges connected with the transport e.g. the cost of hiring the container, stoppage costs and storage costs to the place of entry of the imported goods into the customs territory of the Union

**040W** - other

**c) Elements fixed by using flat rates and calculated by the declarant in the way and according to the rules defined in the authorisation referred to in Article 73 of the UCC, which was issued in the name of the declarant. The calculated elements are deducted from the value indicated in box 42 if they are included therein (codes from 041W to 047W):**

**041W** - The cost of transport of the imported goods after their entry into the customs territory of the Union

**042W** - Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment

**043W** - Interests under financing agreement (subject to Article 72(c) of the UCC)

**044W** - Charges for the right to reproduce the imported goods in the Union

**045W** - Buying commission

**046W** - Import duties or other charges payable in the Union by reason of the importation or sale of the goods

**047W** - Payments made for the right to distribute or resell the imported goods borne by the buyer, if such payments are not the condition of the sale of the goods for export to the Union

**Note!** The elements mentioned under point c (which are expressed as a percentage in the authorisation issued by virtue of Article 73 of the Code) shall be re-counted and provided as the amount in PLN currency in box 44, preceded by a hyphen.

*Example: For the element 041W 10% flat rate has been fixed in the authorisation. Box 44 shall not include "041W 10%" but the calculated value of this element, e.g.: "041W = - 25,30".*

**d) Elements fixed by using flat rates and calculated by the declarant in the way and according to the rules defined in the authorization referred to in Article 73 of the UCC, which was issued in the name of the declarant. The calculated elements are added to the value indicated in box 42 unless they are included therein (codes from 050W to 059W):**

**050W** - Commissions, except buying commission

**051W** - Brokerage costs

**052W** - The costs of the containers and packing

**053W** - Materials, components, parts and similar items incorporated in the imported goods or attached to the imported goods (subject to Article 71(1)(b) of the UCC)

**054W** - Tools, dies, moulds and similar items used in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**055W** - Materials consumed in the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**056W** - Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods (subject to Article 71(1)(b) of the UCC)

**057W** - Fees, royalties and license fees (subject to Article 71(1)(c) of the Code and Articles 136 of the Delegated Regulation (EU) 2015/2447)

**058W** - The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller

**059W** - The cost of transport and insurance of the imported goods as well as loading and handling charges associated with the transport of the imported goods to the place of their entry into the customs territory of the Union

**Note!** The elements mentioned under point d (which are expressed as a percentage in the authorisation issued by virtue of Article 73 of the UCC) shall be re-counted and provided as the amount in PLN currency in box 44, preceded by “+”.

*Example: For the element 059W 10% flat rate has been fixed in the authorization. Box 44 shall not include “059W 10%, but the calculated value of this element e.g.: “059W = + 25,30”.*

**e) The codes regarding the costs which are to be included in the basis for VAT and excise tax unless these costs have been included in the customs value:**

**070P** - The cost of commission, transport and insurance to the first place of destination in the territory of the country, which have already been incurred which are to be included in the basis of VAT taxation as well as excise taxation – unless they have been included in the customs value. The first place of destination means the place mentioned in the consignment note or in any other transport document on the basis of which the goods are imported.

Note: The VAT basis shall also include the costs of packaging, loading, transshipment, unloading or terminal handling costs, if any, connected with the importation of the goods, that have already been incurred to the first place of destination on the territory of the country as well as transport costs to another place of destination within the territory of the EU if it is known at the time of importation. In addition, for the purpose of the VAT, in case of absence in the consignment note or in any other transport document of the information relating to the first place of destination, the first place of destination shall be deemed to be the place of the first transshipment.

**071V** - The costs of commission, packaging, transport and insurance, loading, transshipment, unloading and terminal handling costs, if any, which will be incurred to the first place of destination in the territory of the country as well as transport costs to another place within the territory of the EU if it is known at the time of importation. The first place of destination means the place mentioned in the consignment note or in any other transport document on the basis of which the goods are imported. In the absence of such information, the first place of destination is deemed to be the place of the first transshipment in the territory of the country.

**072X** - The amount which constitutes the value of the excise duty stamps paid by the importer in order to obtain stamps, rounded to the whole number expressed in PLN.

**073V** - The amount of fuel charge at importation which is to be included in the basis for VAT.

**f) other**

**080B** - "value of the exported goods" under outward processing procedure. This code shall be used only in procedures 6121B02, 6121B03, 6121B05 and 61211B1".

### **III. Additional information codes - national codes**

**3PL01 - WYSYŁKA POZA GODZINAMI** - Code to be entered in case when the authorisation to use a simplified procedure allows the trader to send the goods outside the opening hours of the customs office.

**0PL05 - 0PL10** – Codes of additional information used when a customs declaration simultaneously constitutes an application for the authorisation to apply one of the special procedures referred to in Article 211(1) of the UCC (the so called summary application).

#### **0PL12 - xxxxxxxx**

Where xxxxxxxx, preceded by the country code, is the code of the customs authority competent to carry out customs control of the goods subject to the presentation under the procedure of entry into the declarant's record, or goods covered by a simplified or standard import declaration, or a simplified or standard export declaration within the framework of the national centralized clearance.

**0PL14** - The link between the customs agent and the Principal (exporter or consignor in AES) is not checked.

Polish export system (AES) automatically validates the links between the customs representative and the Principal (exporter and consignor).

In case the result of validation is negative (i.e. there are no links between the persons in question established in the e-Client User Management System) the customs declaration is rejected.

The validation is disabled where a customs declaration:

- 1) is lodged by a customs agent representing either a natural person or another person who is not obligated to obtain the EORI number (e.g. goods placed under the temporary admission procedure), or
- 2) covers consignments transported by a courier operator and declared for the appropriate customs procedure either by such operator or by a customs representative, or
- 3) is lodged based on one-time authorization.

Code „0PL14” should not be used in collective customs declarations because the entry of the code „1PL” (in export procedure) in the second subdivision of box 37 indicates that the validation of the links has been disabled.

#### **1PL01 - UB w UC**

1PL01 code (together with the annotation) shall be entered in box 44 in the special case of completing SAD document referred to in part VI, point 17 of the Polish SAD explanatory notes (inward processing procedure referred to in Article 123 of CCC, i.e. "inward - outward - inward").

### **1PL02 – GMO product**

1PL02 code (together with the annotation) shall be entered in box 44 in case of import of agricultural goods containing genetically modified organisms.

### **1PL03 - XXXXXXXXXXXXXXX**

Where XXXXXXXXXXXXXXX is the PLNIP i.e. the tax identification number of a foreign entrepreneur preceded by “PL”. The code within the CELINA system shall be used to identify foreign traders who have obtained the PLNIP number, but who have registered as EORI traders in another Member State. Entering the PLNIP by that category of traders is necessary for the settlement of VAT.

**1PL05** - Supplementary declaration concerning one entry in the declarant’s records or all entries into the declarant’s records completed on the same day (for computation purposes).

**1PL06** - Code used in case of „Direct delivery” i.e. placing of non-Union goods arriving under transit procedure and discharged at the authorised place nominated in the Common/Union consignee authorisation and in TIR consignee authorisation, under a customs procedure at that place.

**1PL08** – Code used in the subsequent import customs declaration as a request to cancel a previously submitted declaration which has not been accepted by the customs authority yet, prior to the presentation of the goods (code “D” in the 2<sup>nd</sup> subdivision of box 1). The 1PL08 code should be used together with the system identifier of the declaration to which the request for cancellation refers.

### **3PL06 - Pszenica zwyczajna interwencyjna niedająca prawa do refundacji ani do opłaty, rozporządzenie (WE) nr 461/2005**

3PL06 code (together with the annotation) shall be entered in box 44 for wheat held by the Polish intervention agency and exported as a result of a standing invitation to tender opened by the Commission Regulation (EC) 461/2005 (Article 7 of the Commission Regulation (EC) 461/2005 of 21 March 2005 *opening a standing invitation to tender for the export of common wheat held by the Polish intervention agency* (OJ L 75, 22.03.2005) .

### **3PL07 - Towary zgodne z rozporządzeniem (WE) nr 903/2008**

3PL07 code (together with the annotation) shall be entered in box 44 in case of certain pigmeat products exported with export refunds (Article 1(1) of the Commission Regulation (EC) 903/2008 of 17 September 2008 *on special conditions for granting export refunds on certain pigmeat products* (OJ L 249, 18.09.2008).

### **3PL08 - Wywóz mający podlegać a posteriori wnioskowi o pozwolenie na wywóz bez wcześniejszego ustalenia refundacji (system B)**

3PL08 code (together with the annotation) shall be entered in box 44 in case of export of fruits and vegetables with refund when, simultaneously, the exporter a posteriori applies for the export licence pursuant to Article 6(2) of Commission Regulation (EC) 1961/2001 of

8 October 2001 *laying down detailed rules for implementing Council Regulation (EC) No 2200/96 as regards export refunds on fruit and vegetables* (OJ L 268 of 9.10.2001).

**3PL10 – Pszenica zwyczajna interwencyjna niedająca podstawy do refundacji lub podatku, rozporządzenie (WE) nr 990/2006**

3PL10 code (together with the annotation) shall be entered in box 44 for wheat held by the Polish intervention agency (Agricultural Market Agency) and exported as a result of a standing invitation to tender opened by the Commission Regulation (EC) 990/2006 of 30 June 2006 *opening standing invitations to tender for the export of cereals held by the intervention agencies of the Member States* (OJ L 179 of 1.07.2006).

**3PL11 – Jęczmień interwencyjny niedający podstawy do refundacji lub podatku, rozporządzenie (WE) nr 990/2006**

3PL11 code (together with the annotation) shall be entered in box 44 for barley held by the Polish intervention agency (Agricultural Market Agency) and exported as a result of a standing invitation to tender opened by the Commission Regulation (EC) 990/2006 of 30 June 2006 *opening standing invitations to tender for the export of cereals held by the intervention agencies of the Member States* (OJ L 179 of 1.07.2006).

**3PL12 – Żyto interwencyjne niedające podstawy do refundacji lub podatku, rozporządzenie (WE) nr 990/2006**

3PL12 code (together with the annotation) shall be entered in box 44 for rye held by the Polish intervention agency (Agricultural Market Agency) and exported as a result of a standing invitation to tender opened by the Commission Regulation (EC) 990/2006 of 30 June 2006 *opening standing invitations to tender for the export of cereals held by the intervention agencies of the Member States* (OJ L 179 of 1.07.2006).

**3PL14 - Tranzyt CIM / XXXX**

where XXXX stands for the authorized consignor number in railway transport annotated on the CIM consignment note.

3PL14 code (together with the annotation) is used in case when the holder of the authorisation (according to the regulations only an authorised railway company may be awarded the status of the authorised consignor) nominates an authorised exporter, indicating this on the CIM consignment note, to send transit notifications by means of export declarations.

**3PL15 – FALLBACK**

The code indicating that the declaration is lodged under ECS fallback procedure (in the paper form at the office of export).

**3PL17 – Cukier pozakwotowy przeznaczony na wywóz bez refundacji**

Code 3PL17 (including the annotation) shall be entered in box 44 of the customs declaration for export of non-quota sugar pursuant to Article 7(b) of the Commission Regulation (EC) No. 951/2006 of 30 June 2006 *laying down detailed rules for the implementation of the Council Regulation (EC) No. 318/2006 as regards trade with third countries in the sugar sector.*



### **3PL18 - Izoglukoza pozakwotowa przeznaczona na wywóz bez refundacji**

Code 3PL18 (including the annotation) shall be entered in the box 44 of the customs declaration for export of non-quota isoglucose pursuant to Article 7(b) of the Commission Regulation (EC) No. 951/2006 *laying down detailed rules for the implementation of the Council Regulation (EC) No. 318/2006 as regards trade with third countries in the sugar sector*.

**3PL19** - I intend to submit to NCTS2 without delay the transit declaration to end export or re-export procedure (simplified TIR, T2, T1 procedures ).

In case of fallback (unavailability of NCTS2 or both AES and NCTS2) the code shall be followed by the fallback reference number of the TIR, T2 or T1 transit operation indicated in the Fallback Notification Register.

W przypadku stosowania procedury awaryjnej (awaria NCTS2 albo ECS i NCTS2) po kodzie tym należy podać numer operacji z rejestru operacji awaryjnych procedury TIR, T2 lub T1.

**3PL20** - Simplified transit declaration following export or re-export.

In case of fallback (unavailability of NCTS2 or both AES and NCTS2) the code shall be followed by the system-generated reference number of the export declaration.

**3PL21** - The TIR carnet number or LRN of the transit declaration indicated in IE507 when the attribute „Transit” is set to „1” – Yes.

**3PL24** - Retrospective lodgement of an export or re-export declaration (Article 237 of the Delegated Act No 2015/2447).

**3PL25** – Re-export notification (Article 274 of the UCC).

**PAC - 3PL03** - Release for free circulation in case of postal consignments - SAD completed by the customs officer.

**4PL01** - This code is used in case of import (procedures marked with codes 40-49 and other codes concerning the release for free circulation) of bio-component, bio-mass or bio-fuel according to the definitions provided in Article 2 of the Law of 25 August 2006 on liquid bio-components and bio-fuels (Journal of Laws No 169, item 1199, as subsequently amended).

The code shall be entered in box 44 of a declaration followed by a hyphen and the category of the imported goods, i.e. :

**„4PL01 – Biokomponent”, or  
„4PL01 – Biomasa”, or  
„4PL01 – Biopaliwo”.**

**4PL02** – This code shall be followed by the date of calculating duties in order to verify the calculations made in the declaration.

**4PL03** – The code shall be applied, when the box 14 contains:

- code “2” (a direct representative), and the person on behalf of whom the declaration is submitted (the principal of the representative ) is not the consignee specified in box 8, or
- code “3” (an indirect representative), and the person on behalf of whom the declaration is submitted (the principal of the representative) is not the consignee specified in box 8,
- code “2” (a direct representative) or code “3” (an indirect representative) who is authorized by the courier operator to submit a collective customs declaration.

In the first two abovementioned cases the code 4PL03 shall be followed by one of the following identifiers of a principal specified in box 8, who is not a consignee: :

- 1 – PLNIP, i.e. Polish tax identification number preceded by PL;
- 2 – other than domestic EORI number, i.e. any EORI number that has not been created based on PLNIP (Union traders from other Member States, traders from third countries unregistered in Poland or in other Member States),
- 3 – VAT EU from another Member State,
- 4 – PESEL, i.e. Polish resident identification number,
- 5 – other identifier than the ones given in points 1-4,

followed by the representative’s identification number, their name and address. .

In the third case, where the customs declaration is submitted by the representative of a courier operator the courier’s PLNIP, name and address shall be provided.

*Examples:*

„4PL03 – 1 – PLXXXXXXXXXXXXXXXXX – ABCDE Sp. z o.o. ul. Kotowa 3, 00-001 Zakole”.

**4PL04** – VAT settlements in procedures „42”, „63” and “49” (Article 4 of the Regulation of Minister of Finance on the exemptions from VAT and the conditions governing these exemptions).

**4PL05** – Simplified procedure user (Article 166(2) and 182 of the UCC ) or an Authorised Economic Operator (AEO) entitled to VAT settlement in accordance with Article 33(a) of the VAT Law.

**4PL06** – The code to be used for indirect export. Entry of the code followed by the tax identification number of the domestic trader supplying goods which are to be exported and the reference number of the invoice documenting the supply is equivalent to the agreement by the exporter (named in box 2 of the declaration) to supply the data included in the declaration to that domestic supplier.

**1STW** - When the declarant is making adjustments to the basis for calculating the statistical value, code "1STW" followed by the total of the adjusted amount shall be entered in box 44. The adjusted amount shall include two digits after the decimal comma, e.g. "1STW = - 180, 20" or "1STW = + 240, 60" .

#### **IV. Additional information - national codes to be entered in various boxes of the SAD**

**"Załącznik-0PL01"** - In case when there is not enough space in the SAD box for all the data which shall be entered there, the declarant shall enter in that box national code for an additional information "Załącznik-0PL01". All the data which should be entered in that box shall be attached to the customs declaration in a separate document.

Partial completion of SAD box followed by entering of the above mentioned code and attaching document with the rest of data is not allowed.

Attachment shall have the following description:

In case when the national code for an additional information "Załącznik-0PL01" has been entered in the SAD box relating to the declaration as a whole, e.g. box 31, the heading "Załącznik do Pola 31" shall be entered on the attached document. If the above mentioned code has been entered in the box (e.g. box 31) relating to one item of the declaration (e.g. item No 15) it is necessary to enter the following heading: "Pozycja towarowa nr 15 Załącznik do Pola 31".

If the explanatory notes on completing the SAD boxes provide for entering by the declarant the Union additional information code "Various - 00200" ("Różni-00200", "Różne-00200") in some SAD boxes only this code may be entered in such boxes. Entering the national additional information code instead or together with the Union code is not allowed.