

**PL National codes for
documents produced, certificates and authorisations, additional references (Box 44)**

A. Codes for different types of authorisations attached to the customs declaration

1. Authorisations to use a simplified procedure for opening or discharging transit procedure

2UP2 – Authorisation to use a simplified procedure

2. The authorization for the simplified determination of the elements of the customs value of goods pursuant to Art. 73 UCC and Art. 71 of Delegated Regulation (EU) 2015/2446

5SP5 – authorisation for simplified determination of the elements of the customs value of goods (the so-called flat-rate authorisation) issued before May 1, 2016 pursuant to Art. 156a CCIP

B. Documents which shall be attached to the customs declaration on the basis of the regulations concerning measures and restrictions other than tariff measures

7P01 – documents required for trade with third countries on the basis of regulations on the commercial quality of agri-food products

7P02 – documents required for trade with third countries under the provisions on the health conditions of food and nutrition

7P03 – documents required for trade with third countries under the provisions on intoxicants, psychotropic substances and precursors

7P04 – documents required for trade with third countries under the provisions on fertilizers

7P05 – documents required for trade with third countries under the provisions on weapons and ammunition

7P06 – documents required for trade with third countries on the basis of veterinary regulations

7P07 – documents required for trade with third countries on the basis of phytosanitary regulations

7P08 – documents required for trade with third countries under the provisions on technical supervision

7P09 – documents required for trade with third countries under the provisions on waste

7P10 – documents required for trade with third countries under the provisions on national heritage (cultural property)

7P11 – documents required for trade with third countries under the provisions on substances that deplete the ozone layer

7P12 – documents required for trade with third countries under the provisions on chemical substances and preparations

7P13 – documents required for trade with third countries under the provisions on pharmaceuticals

7P14 – documents required for trade with third countries under the provisions on animal nutrition (feedstuffs)

7P15 – documents required for trade with third countries under the provisions on the administration of international trade in goods

7P16 – authorisations for trade in goods from the Military List under the provisions of the Act on foreign trade in goods, technologies and services of strategic importance, including individual permits, issued at the request of the entrepreneur, and national general authorisation ZG-PL-U-2, ZG-PL- U-3, ZG-PL-U-4, ZG-PL-U-5, ZG-PL-U-6, ZG-PL-U-7 issued in the form of a regulation of the minister responsible for economy

Note! In the case of using the national general authorization, the entrepreneur is obliged to submit a relevant declaration in advance. Information on the fulfillment of this obligation is available on the website of the Ministry of Development.

7P17 – documents required for trade with third countries under the provisions on the control of compliance with marketing standards

7P18 – documents required for trade in cells, tissues and organs

7P19 – declaration of the economic operator responsible for the consignment stating that the food or feed does not contain, consists of or was not produced from rice

7P20 – documents related to the trade in plant protection products

7P21 – declaration / certificate of conformity

7P22 – license of the Ministry of the Internal Affairs and Administration to conduct business activities in the field of trading in explosives, weapons, ammunition, as well as products and technologies for military or police purposes, if there is no requirement to obtain a permit from the minister competent for economy for trade in this type of goods

7P23 – declaration that solid fuels are intended for use in households or combustion installations with a rated thermal power lower than 1MW

7P24 – declaration on the intended use of solid fuels for purposes other than for use in households or combustion installations with a rated thermal power lower than 1MW

7P25 – the declaration referred to in Art. 89 (5) (b) point 2 (a) the Act of December 6, 2008 on excise duty

7P26 – the declaration referred to in Art. 89 (5) (b) point 2 (b) the Act of December 6, 2008 on excise duty

C. Other documents:

1DK7 – invoice for transport

1ZC1 – documents required for the application of the relief of goods from import duties as personal property pursuant to Art. 3-11 of Council Regulation No. 1186/2009 establishing a Community system of reliefs from duty

1ZC2 – documents required for the application of the relief of goods from import duties as scientific instruments and apparatus pursuant to art. 44 sec. 1 of Council Regulation No. 1186/2009 establishing a Community system of reliefs from duty or as spare parts, components and accessories for this apparatus on the basis of art. 45 of this regulation

1ZC3 – documents required for the application of the exemption from import duties as goods intended for charitable or philanthropic organizations and as articles intended for the blind and other disabled persons subject to Art. 61-73 of Council Regulation No. 1186/2009 establishing a Community system of reliefs from customs duties

1ZC4 – documents required for cases other than those specified for codes 1ZC1 - 1ZC3 of application of the relief from import duty on the basis of Council Regulation No 1186/2009 establishing a Community system of reliefs from customs duties

2DK2 – goods to which CN tariff codes have been assigned the same as to goods from the military list (but also other than CN codes to which EU codes X002 and Y901 are assigned), which, due to their parameters and characteristics, do not qualify for the military category

2DK3 – a document containing a description of the intended processing referring to the code OPL07, where the customs declaration is an application for an authorization to use the inward processing, outward processing or end-use procedure

2DK7 – confirmation of lodging an individual guarantee covering the amount arising from the customs debt, if the guarantee has been lodged (used only on a SAD paper document)

2DK8 – declaration that the goods declared for release for free circulation after the inward processing procedure met the conditions for benefiting from the tariff preferences in force under the tariff quotas or freight ceilings on the day they are placed under the inward processing procedure, in accordance with Art. 74 DA

2DK9 – documents, the submission of which is not required by law, but are attached to the declaration, e.g. to fulfill contracting obligations or to secure the generally understood interest of the declarant, exporter / sender or recipient (also other persons related to the transaction or other legal event being the basis of a specific operation). In this category should

be submitted, among others, all kinds of quality, weight and attestation certificates that are irrelevant for the goods classification, issued by producers for the needs of a recipient in a third country

3DK1 – WPR1 form (reimbursement application)

3DK5 – agreement establishing a tax representative

3DK5X – tax representation for the first time

3DK6 – documents attached to a collective customs declaration with the 2PL code, containing data related to the description of goods included in the collective customs declaration, as well as senders and recipients, unless the details of senders and recipients of shipments are provided in this declaration

Note! This code applies only when the statements / documents / specifications referred to in the description of Boxes 2, 8, 31 and 44 are attached to the collective 2PL declaration, but in the form of a document other than a document with the appropriate code assigned to them in the TARIC database union. Where a document with an assigned Union code acts as such a statement / document / specification, then in Box 44 the "3DK6" code shall not be used, but only the Union code appropriate for a specific document.

3DK7 – documents confirming the submission of a notification of the intention to import dual-use items used in telecommunications or for information security to the competent monitoring authority (ABW – Internal Security Agency). After the code, the date of signing the above-mentioned document by the person making the notification.

Example: 3DK7 – 20.06.2014

3DK8 – a certificate or a declaration of compliance with the conditions for not securing VAT and excise duty in the inward processing procedure or temporary clearance with full exemption from import duties, in connection with art. 33 paragraph 7a of the VAT Act and Art. 28 sec. 3 of the Excise Duty Act, submitted with the customs declaration, if such declaration has not been registered in the SZPROT system

3DK9 – authorization for a special procedure other than the one given after code C601, indicated in the case when the processed product was made of goods placed under the inward processing procedure under more than one authorization (the so-called "combination of authorizations" mode). This code is only present when C601 has been used in the re-export declaration after inward processing (procedure code is '3151')

The code may appear more than once.

Example:

C601 - PLIPO445000170001

3DK9 - PLIPO445000170002

3DK9 - PLIPO445000170003

4DK1 – uniform contract of carriage

4DK2 – the entity's declaration of acceptance of the obligation to pay import duties and tax duties, in the event that the goods referred to in art. 74 of Regulation No 1186/2009 and in art. 63 of the VAT Act would not be granted and the entity's declaration that its accounting procedures enable competent authorities to supervise its activities and that it offers all the guarantees necessary for this purpose

4DK3 – using other than INF means of electronic exchange of information agreed with the customs authority in relation to Art. 176 sec. 1 lit. a UCC-RD

4DK4 – a written donation agreement between the taxpayer importing the goods and the entity referred to in § 6a section 2 of the regulation on exemptions from tax on goods and services and the conditions for applying these exemptions (amendment to the above regulation published in Journal of Laws of 2020, item 628) for goods referred to in the description of code 4V6

4DK5 – contract / agreement / authorization – a document proving the importation on behalf of a state organization or an organization approved by the competent state authorities or on behalf of a rescue unit, entitled to exemption from import duties and VAT pursuant to art. 74 of Regulation No 1186/2009 and Art. 63 of the VAT Act

5DK1 – goods specification or goods list, if the invoice does not fulfill the specification

5DK2 – authorization to declare goods, if the customs declaration is made by a representative

5DK5 – confirmation of submitting the general guarantee for the amount resulting from the customs debt, if the guarantee has been lodged (used only on a SAD paper document)

5DK6 – documents on the basis of which the taxable base of goods can be determined, if the invoice or other document used to determine the customs value of the goods does not contain the necessary data to determine this basis

5DK7 – a certificate issued by the manufacturer or an authorized research facility, containing the chemical and raw material composition of the goods (up to 100%) and information required by the notes to individual sections of the Customs Tariff, if such a document is necessary to determine and confirm the tariff classification of the goods

5DK8 – certificate of issuance of tax bands, specifying the type, series, registration number (if any), date of manufacture, date of issuance of bands, quantity and value of bands, for imported goods subject to banding

5DK9 – certificate of payment of the amount representing the value of tax bands and the amount representing 80% of the cost of producing tax bands

6DK5 – CN22 customs declaration

6DK6 – CN23 customs declaration

6DK8 – handover protocol in transmission transport (gas, oil)

6DK9 – Supplier's invoice with statement of power consumption, when importing electricity

7DK2 – an invoice issued on the basis of agreed power exchange schedules for the export of electricity

7DK3 – Bill of Lading, for the import of crude oil

8DK9 – decision on the repayment or remission of receivables

9DK8 – other documents (not listed in categories A, B, C) if required by national regulations in connection with import or export

9DK9 – other documents (not listed in categories A, B, C) if required under EU regulations in connection with import or export

Note! If you enter in Box 44 documents from both of the above-mentioned category "other documents", after the codes 9DK8 and 9DK9, after the dash, the name of the document is given, and then the designation of the document after the next dash

Example: 9DK8 - Safety Certificate - 11MG2334CB0002