

NATIONAL CODES FOR ADDITIONAL INFORMATION (LUXEMBOURG)

Supplement 01.10.2009

0) Horizontal references (general information)

1) Instructions

2) Circulars, etc.

3)

4)

Preliminary remark

The national codes for additional information adopted by the various Member States can be found on the European Commission's TAXUD website:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/sad/article_3054_fr.htm

(cf. the “National codes for additional information (Box 44)” column).

0) Horizontal references (general information) to be inserted in box 44

A horizontal reference may be used in different procedures and for different goods movements. It is made up of:

- 1) a code always commencing with the word ALGEN, followed by a number (cf. first column of the table below);
- 2) the required data on the decision, declaration, etc. concerned (cf. third column of the table below).

Some examples are provided after the table which clearly explain the structure of the horizontal reference.

Unlike the specific national codes appearing in instructions or circulars dealing with imports and exports of agricultural products, the horizontal reference code never starts with the box in which the reference must be inserted.

The horizontal reference must always be inserted in box 44.

If a reference specific to a particular movement or sector is used (e.g. refunds), it takes priority over the horizontal reference.

List of the various horizontal references:

Code	Field of application	Data required
ALGEN01	Adjustment issued following decision	Number/date (of the decision)/customs service
ALGEN02	Additional declaration issued following decision	Number/date (of the declaration)/customs service
ALGEN03	Reference from one declaration to another	Number / date (of the respective declarations)
ALGEN04	Replacement of declaration at declarant's request – reference on the replacement declaration	Number / date (of the initial declaration)
ALGEN05	Replacement of the declaration at declarant's request – reference on the original declaration	Number/date (of the replacement declaration)
ALGEN06	Indication of the VAT identification number of the person concerned (cf. box 2, procedures A, C, D, E, F and G)	VAT identification number of person concerned
ALGEN07	Indication of VAT identification number of principal obligee or authorised representative signing for principal obligee (see box 50, procedure F)	VAT identification number of principal obligee or authorised representative signing for the principal obligee
ALGEN99	Code to be used if no reference is provided hereunder, showing the reference in question	

ALGEN02

Example

When the checker at the Namur agency notices an irregularity in a declaration (incomplete declaration, wrong name, surplus, non-declaration), an additional declaration must be submitted with a view to settlement of the dispute and, if necessary, collection of import duties or other amounts payable.

For example, in a declaration numbered 400500 and dated 12.10.2007:

The following reference will be inserted by the declarant in box 44 of the additional declaration:

ALGEN02: 400500 / 12.10.2007 / Namur

ALGEN03

Example 1 (§ 109(b) of the Instruction on the Single Administrative Document (C.D. 530.11))

1. In principle, only a single IM (or EU) declaration is required to be submitted for payment of both import duty and VAT and/or excise duty.

Concerning goods subject to import duty, two declarations may be established when two different declarants so wish, even if the importer who pays the import duties and the consignee are both established in Belgium:

LUX – BOX 44 B -EN

a) a declaration of release for free circulation (box 1 (1): code IM (or EU); box 37: procedure 02 and box 44: code 0A6) containing the necessary information for the Customs and Excise Administration and BNB (Belgian National Bank) and intended for the importer;

b) a declaration of release for home use (box 1(1): code CO; box 37: procedure 40 and box 44: code 4C0), made out in the name of the VAT consignee established in Belgium, application of VAT and processing of data at the IT processing centre.

2. To show that two declarations have been established, the code **44-530I110-109b** must be inserted on both declarations in box 44.

3. In addition, a specific number must be allocated to each of the declarations and reference to both must be made in box 44.

4. An IM declaration of release for free circulation might, for example, bear number 100200 and the date of 01.08.2007 while the CO declaration of release for home use would bear number 300400 and the date of 01.08.2007.

The following reference must be inserted in box 44 on the IM declaration of release for free circulation:

ALGEN03: 300400/01.08.2007

The following reference must be inserted in box 44 on the CO declaration of release for home use:

ALGEN03: 100200/01.08.2007

Example 2

1. Goods exported in a single container are the subject of two declarations:

- firstly, a declaration of final export according to explanatory notice A;
- secondly, a declaration of re-exportation according to explanatory notice C .

2. Because these declarations relate to two different explanatory notices, the equivalent reference to the one shown in example 1 (2) does not appear.

3. However, as in example 1, the ALGEN03 references do appear in box 44.

ALGEN04 and ALGEN05

Example

An original declaration might, for example, bear number 100200 and the date of 01.08.2007, while the replacement declaration would bear number 300400 and the date of 01.08.2007.

The following reference would be inserted in box 44 of the replacement declaration:

ALGEN04: 100200 / 01.08.2007

The following reference would be inserted in box 44 of the original declaration:

ALGEN05: 300400 / 01.08.2007

1) Instructions

INSTRUCTION ON FINAL RELIEF (C.D. 510.0) L1100

NB: the lists of goods on which most of the references are inserted are currently annexed to the SAD: it may be decided to insert these lists into the electronic SAD in box 44 (but leave open the possibility of attaching them, including as an electronic attachment, to the SAD). The DA PAPERLESS department will have to decide whether this is feasible.

The part of the coding after 510I- refers to the chapters, titles, paragraphs and indents respectively. Due to lack of space (coding restricted to 17 digits), Roman numerals have been replaced by Arabic.

References on a green background must be adapted according to the different instructions, because the boxes concerned can no longer be used or because the references can no longer appear in the stated boxes.

Chapter	Title	§	References	Coding
Title I. Home removals				
I	I	A, § 13	<p>List of property giving a detailed description of each item under its usual name, as well as the value of each item and the total value. The various items on the list must be preceded by consecutive serial numbers. The list must be headed as follows:</p> <p><i>“COMPLETE list of personal property that I had in my possession at my last normal residence in (country of origin and full address in that country) for at least SIX months and, in the case of non-consumable items, that I used during that period at my last normal residence and I wish to import into Belgium via the customs office of(name), as removal goods, consigned to (full address in Belgium) where I am now establishing my new normal residence (= main residence).</i></p> <p><i>The property concerned is intended to be used in the same manner as in my previous normal residence.</i></p> <p><i>I certify having left my last normal residence in the above-mentioned country of origin on (date). I also certify that, prior to establishing my new normal residence in Belgium, I have always had or have since (= date immediately prior to the date of establishment of the new normal residence in Belgium) had my normal residence outside the territory of the European Union for at least twelve consecutive months.</i></p>	L1110

			<p><i>The date on which I declare having established my new normal residence (= main residence) in Belgium is (date).</i></p> <p><i>I also certify having taken note of the fact that all the property concerned which I wish to import duty-free must be imported and declared before expiry of a period of twelve months from the date when I established my normal residence in Belgium.</i></p> <p><i>Finally, I certify having noted the legal provisions relating to the fact that, until the expiry of a period of twelve months from the date of acceptance by Customs of its release for free circulation, the property concerned may not be the subject of a loan, pledge, rental arrangement or assignment, for a consideration or free of charge, unless I have previously informed the competent customs authorities (in this case, the chief customs officer under whose jurisdiction my normal residence is situated).</i></p> <p><i>Consequently, I am aware that if, during that period, I use the property in question for one or more of the aforesaid purposes, I shall be liable to the relevant duties applicable.</i> <i>I undertake to comply with these provisions and facilitate such respective controls as the competent customs authorities see fit to carry out."</i></p>	
I	I	A, § 14	<p>Wording replacing the interested party's undertaking in § 13:</p> <p><i>"The general legal condition for obtaining relief as regards (complete as applicable) has not been met. Given the special circumstances I wish to invoke to justify my application for relief, I shall submit a written, signed declaration to the competent customs authorities".</i></p>	L1120
I	I	A, § 15	<p>The following declaration must appear after the last item on the list under § 13:</p> <p><i>"I certify the accuracy of this list which includes (number in words) items. I have noted that relief cannot be granted for any personal possessions, including motor vehicles, not included in the list.</i> <i>The property mentioned on this list will be imported in one lot (in several lots)"</i></p>	L1130
I	I	A, § 39	<p>When the removal includes a large number of miscellaneous items for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the declarations to be issued:</p>	L1140

			<i>"Removal goods imported with final relief – see attached list – Application of § 39 of Chapter I, Title I, of the Instruction on Final Relief - 1984"</i> .	
I	I	A, § 39/3	<i>"Removal goods imported with payment of duties –see attached list – Application of § 39/3 of Chapter I, Title I, of the Instruction on Final Relief – 1984"</i> .	L1150
I	I	A, § 42	<i>"Removal goods imported with conditional relief –see attached list – Application of § 42 of Chapter I, Title I, of the Instruction on Final Relief – 1984"</i> .	L1160
I	I	A, § 62	<p>Upon importation, a list of property drawn up in quintuplicate must be attached to the application. The heading of the list must be worded as follows:</p> <p><i>"COMPLETE list of personal property which (surname + forename) wishes to import from (country and address) into the kingdom, consigned to (full address of the place where the interested party is to establish his/her normal residence (= main residence) in Belgium or place where the goods will be provisionally stored), prior to establishing my normal residence in Belgium, by application of Article 8 9 of Council Regulation (EEC) No. 918/83 1186/2009 of 28 March 1983 16 November 2009. Import will take place via the customs office of(name).</i></p> <p><i>The date and place where I intend to establish my normal residence in Belgium are (probably or definitely)</i></p> <p><i>In addition, I declare having had this property in my possession for at least six months, calculated as of the date of introduction of the property into the customs territory of the Community and, in the case of non-consumable items, having used them during that period in my normal residence at</i></p> <p><i>Introduction of the property into the customs territory of the Community and, in the case of non-consumable items, having used them during that period in my normal residence at.....</i></p> <p><i>I also certify having noted the legal provisions relating to the fact that, until the expiry of a period of twelve months from the date of acceptance by Customs of their release for free circulation, goods imported duty-free may not be the subject of a loan, pledge or rental arrangement unless I have informed the competent customs authorities (in this case, the chief customs officer under whose jurisdiction the property is provisionally stored or in whose jurisdiction I shall be establishing my normal residence).</i></p>	L1170

			<p><i>I am aware that if, during this period, I make use of the goods for one or more of the aforesaid purposes, the taxes in question will become payable.</i></p> <p><i>I undertake to comply with these provisions and grant all facilities to the competent customs authorities so that any controls considered necessary may be carried out."</i></p>	
I	I	A, § 63	<p>The following declaration must appear after the last item:</p> <p><i>"I certify the accuracy of this list which includes (number in words) items. I have noted that relief pursuant to the above-mentioned Article 8 cannot be granted for any personal possessions, including motor vehicles, not included in the list.</i></p> <p><i>The items mentioned on this list will be imported in one lot (in several lots.)"</i></p>	L1180
I	I	A, § 73	<p>Upon importation, a list of property drawn up in quintuplicate must be attached to the application. The list must be headed as follows:</p> <p><i>"COMPLETE list of personal property which I wish to import from my last normal residence in (country and address) into the kingdom, consigned to (full address of the place where the interested party will establish his/her normal residence in Belgium or place where the goods will be provisionally stored), prior to establishing my normal residence (= main residence) in Belgium, by application of Article 9 10 of Council Regulation (EEC) No. 918/83 1186/2009 of 28 March 1983 16 November 2009. Import will take place via the customs office of(name).</i></p> <p><i>The date when I left my normal residence in (country of origin of the property) is</i></p> <p><i>The date and country where I am (provisionally) establishing my new normal residence are by reason of (statement of professional reasons).</i></p> <p><i>The final date and place where I intend to establish my normal residence in Belgium are (probably or definitely).....</i></p> <p><i>In addition, I declare having had this property in my possession for at least six months, calculated as of the date of introduction of the property into the customs territory of the Community and, in the case of non-consumable items, having used them during that period in my normal residence at</i></p>	L1190

			<p><i>I also certify having noted the legal provisions relating to the fact that, until the expiry of a period of twelve months from the date when I actually establish my normal residence in Belgium, goods imported duty-free may not be the subject of a loan, pledge, rental arrangement or assignment, for a consideration or free of charge, unless I have informed the competent customs authorities (in this case, the chief customs officer under whose jurisdiction the property is provisionally stored or in whose jurisdiction I shall be establishing my normal residence).</i></p> <p><i>I am aware that if, during this period, I make use of the goods for one or more of the aforesaid purposes, the duties in question will become payable.</i></p> <p><i>I undertake to comply with these provisions and grant all facilities to the competent customs authorities so that any controls considered necessary may be carried out".</i></p>	
I	I	A, § 74	<p>The following declaration must appear after the last item:</p> <p><i>"I certify the accuracy of this list which includes (number in words) items. I have noted that relief pursuant to the above-mentioned Article 9 cannot be granted for any personal possessions, including motor vehicles, not included in the list.</i></p> <p><i>The property mentioned on this list will be imported in one lot (in several lots.)".</i></p>	L1200
I	I	A, § 86, 2 nd indent	<p>Upon each importation, including the first, of part of the property, the interested party must submit a list in quintuplicate, along with the full list bearing the authorisation to import in several lots and the other required documents (declarations, etc.). That list must show the items actually imported at that time, indicating the same serial number and same name as shown on the complete list.</p> <p>The list of must be headed as follows:</p> <p><i>"PARTIAL LIST of the personal property I wish to import from (country of origin) as a result of home removal to (address in Belgium) and which appears on the complete list I have already submitted ".</i></p>	L1210
I	I	A, § 86, 3 rd indent	<p><i>"Application of Article 8 9 – or Article 9 10 of Council Regulation (EEC) No. 918/83 1186/2009 _ of 28 March 1983 16 November 2009".</i></p>	L1220

Title II. Property imported on the occasion of a marriage				
I	II	A, § 9, 1 st indent	<p>The applicant must submit a list in quintuplicate of the property, giving a detailed description of each item under its usual name, as well as the value of each item and the total value.</p> <p>The list in question must be headed, as appropriate, in one of the following ways: <i>"Wedding outfits and/or household effects imported from (country of origin) and belonging to(surname and forename), who is transferring or has transferred his/her normal residence (= main residence) from (country of origin) to (full address in Belgium) on (date when the interested party warrants transferring or having transferred his/her normal residence to Belgium) on the occasion of his/her marriage which took place or will take place on (date).</i></p> <p><i>I certify having noted the legal conditions and limitations established for obtaining relief from import duties. I certify fulfilment thereof and undertake to produce all the necessary evidence. I also certify having noted the obligations subsequent to importation of the property. I undertake to comply with these provisions and facilitate any controls considered necessary by the competent customs authorities";</i></p> <p><i>"Wedding gift (s) sent by (surname and forename) –or – imported by (surname and forename), giver/consignee of the gift, from (country of origin), to (surname, forename and full address in the country), who is transferring or has transferred his/her normal residence (= main residence) from (country of origin) to the address shown in Belgium ". (If the consignee of the gift is importing it him/herself, this wording must be followed by the statement that s/he has noted the conditions and limitations established for obtaining relief and the obligations subsequent to importation, as well as the undertaking to facilitate any controls considered necessary, as shown in the indication above concerning wedding outfits and/or household effects).</i></p>	L1230
I	II	A, § 9, 3 rd indent	<p>The following declaration must appear after the last item:</p> <p><i>"I certify the accuracy of this list which includes (number in words) items".</i></p>	L1240
I	II	A, § 10	<p>If, at the time of importation, the interested party does not fulfil one or more of the conditions imposed but can invoke special circumstances, s/he must add the following wording on the list:</p>	L1250

			<i>"The legal condition for obtaining relief has not been met as regards (fill in as appropriate). Given the special circumstances I wish to invoke to justify my application for relief, I shall submit a written, signed declaration to the competent customs authorities".</i>	
I	II	A, § 18	If relief is granted and the consignment includes a large number of miscellaneous items for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording: <i>"Wedding outfits and/or household effects – or – wedding gifts imported with final relief – see attached list – Application of § 18, Chapter I, Title II, of the Instruction on Final Relief - 1984"</i> .	L1260

Title III. Personal property received through succession

I	III	A, § 9	<p>The applicant must submit a list in quintuplicate in which the various items are preceded by consecutive serial numbers. This list must give a detailed description under their usual names of the items of personal property making up the inheritance, as well as, if appropriate, the value of each item and the total value of the property.</p> <p>The list in question must be headed as follows: <i>"Personal property received through succession by (surname, forename and full personal address of the heir in question"</i>.</p>	L1270
I	III	A, § 20	If relief is granted and the inheritance includes a large number of miscellaneous items for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the declarations to be issued: <i>"Items accruing through succession imported with final relief – see attached list – Application of § 20 Chapter I, Title III, of the Instruction on Final Relief – 1984"</i> .	L1280

Title IV. Secondary residence				
I	IV	A, § 8	<p>The application must be accompanied by a list in quintuplicate, giving a detailed description under their usual names of the items for which relief is requested, as well as the value of each item and the total value of the property.</p> <p>This list must be signed by the interested party and headed as follows:</p> <p><i>"Complete list of household effects that (surname + forename) having his/her normal residence (= main residence) in (country + full address in the country) has had in his/her possession and in use in (country of origin and full address in the country) for at least six months prior to the date of export from the country of origin and that s/he wishes to import into Belgium via the customs office of (name) to furnish his/her secondary residence at (full address in Belgium)".</i></p>	L1290
I	IV	A, § 16	<p>When the consignment includes a large number of miscellaneous items for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the declarations to be issued:</p> <p><i>"Household effects intended for the furnishing of a secondary residence, imported - with final relief - (or) with payment of the relevant duties – see attached list – Application of § 16, Chapter I, Title IV, of the Instruction on Final Relief - 1984".</i></p>	L1300
I	IV	A, § 20	<p>When the consignment includes several household effects for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the import declarations (box 37: procedure 40 + national code 4B0) to be issued:</p> <p><i>"Household effects for the furnishing of a secondary residence, imported with conditional relief – see attached list – Application of § 20, Chapter I, Title IV, of the Instruction on Final Relief - 1984".</i></p>	L1310

Title V. Outfits, study materials and other effects of students and school pupils				
I	V	A, § 5	<p>The application must be accompanied by a list in quintuplicate in which the various items are preceded by consecutive serial numbers. This list must give a detailed description under their usual names of the items for which relief is requested, together with the value of each item and the total value of the property.</p> <p>This list must be headed as follows:</p> <p><i>"Outfits (and/or) study materials (and/or) other used effects representing the normal furnishing of a student room which (surname + forename) wishes to import from (country of origin) into Belgium for his/her personal use for the duration of his/her studies, via the customs office of (name) to (full personal address in Belgium)".</i></p>	L1320
I	V	A, § 10	<p>When the consignment includes a large number of miscellaneous items for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the declarations to be issued:</p> <p><i>"Outfits (and/or) study materials (and/or) other used effects of students or school pupils, imported – with final relief – (or) with payment of the relevant duties – see attached list – Application of § 10, Chapter I, Title V of the Instruction on Final Relief - 1984".</i></p>	L1330
I	V	A, § 13	<p>As regards the description of the property and the indication of the tariff headings, the following wording may, in circumstances similar to those described under § 10, be inserted on the import declaration (box 37: procedure 40 + national code 4B0) :</p> <p><i>"Outfits (and/or) study materials (and/or) other used effects of students or school pupils, imported – with conditional relief - see attached list - Application of § 13, Chapter I, Title V, of the Instruction on Final Relief - 1984".</i></p>	L1340

Title VIII. Investment goods and other capital goods imported on the occasion of a transfer of undertaking				
I	VIII	A, § 7, 1 st indent.	<p>The application must be accompanied by a list in quintuplicate in which the various items are preceded by consecutive serial numbers. This list must give a detailed description under their usual names of the investment goods and other capital goods for which relief is requested, as well as the value of each item and the total value of the property.</p> <p>The list must be headed as follows:</p> <p><i>"Complete list of the investment goods and/or other capital goods belonging to (name of the company), imported from (country of origin and address) to (address of the place of establishment in Belgium) on the occasion of a transfer of undertaking. Application of § 7, Chapter I, Title VIII, of the Instruction on Final Relief – 1984".</i></p>	L1350
I	VIII	A, § 7, 2 nd indent.	<p>The following declaration must appear after the last item:</p> <p><i>"I certify the accuracy of this list which includes (number in words) items. Relief will not be requested for goods not appearing on this list. Import will take place in one lot (several lots)".</i></p>	L1360
I	VIII	A, § 9, 2 nd indent	<p><i>I undertake, following import of the goods, to immediately pay the duties applicable in the cases and circumstances provided in Article 37 33 of Council Regulation (EEC) No. 918/83 1186/2009 of 28 March 1983 16 November 2009. In addition, I undertake, if one or more of the situations provided in the above-mentioned article arises, to notify the Chief Customs Controller under whose jurisdiction the company which imported the investment goods and other capital goods comes and to grant every facility to the respective custom services to carry out any controls considered necessary in the circumstances.</i></p>	L1364

Title XV. Pharmaceutical products used on the occasion of international sporting events				
I	XV	A, § 6	<p>The application must be accompanied by a list in quintuplicate in which the various items are preceded by consecutive serial numbers. This list must mention the products covered by this title, as well as the value of each product and the total value of the aforesaid products.</p> <p>This list must be headed as follows: <i>"Pharmaceutical products for human (and/or) veterinary medicine imported from (country of origin) which will be used on the occasion of the international sporting event (name) at (place in Belgium) by (name and address abroad or the responsible person or office). List established in application of § 6, Chapter I, Title XV, of the Instruction on Final Relief - 1984"</i>.</p>	L1370
I	XV	A, § 9	<p>If relief is granted, the description of the goods and the indication of the relevant tariff headings may be omitted and replaced by the wording: <i>"Pharmaceutical products used on the occasion of an international sporting event, imported with final relief – see attached list – Application of § 9, Chapter I, Title XV, of the Instruction on Final Relief - 1984"</i>.</p>	L1380
Title XVI - Goods sent to charitable and philanthropic bodies: - Imported for the achievement of general objectives; - Imported for blind and other disabled persons; - Imported for the benefit of disaster victims				
I	XVI	A, § 9	<p>A list in quadruplicate must be attached to the application. This list, in which the various items are preceded by consecutive serial numbers, must give a detailed description under their usual names of the goods or equipment making up the consignment. It must also indicate the quantity and value of each item and the total value and be headed as follows:</p> <p><i>"Goods intended for charitable and philanthropic bodies, imported by (name and address of the recipient body)"</i>.</p>	L1390

I	XVI	A, § 12	If relief is granted and the consignment includes a large number of goods or equipment for which classification per tariff heading would require more time than is proportionate to the interests at stake, the declarant may, if s/he wishes, replace the description of the goods and the indication of the tariff headings with the following wording to be inserted in the respective boxes of the import declarations (box 37: procedure 40 + national code 4B0): <i>"Goods intended for charitable or philanthropic bodies - see attached list - Application of § 12, Chapter I, Title XVI, of the Instruction on Final Relief - 1984".</i>	L1400
I	XVI	A, § 98	In the ad hoc boxes of the import declaration (box 37: procedure 40 + national code 4B0), the description of the goods and the indication of the tariff headings may be omitted and replaced by the words: <i>"Goods for the use of disaster victims - see attached list - Application of § 98, Chapter I, Title XVI, of the Instruction on Final Relief - 1984".</i>	L1410
Chapter IV. Re-entry of goods				
IV	Appl.	§ 25	<i>Re-entry of goods exported under cover of the temporary export declaration (box 37: procedure 23) issued at the office on under number..... "</i>	L1460

INSTRUCTION ON BAGGAGE (C.D. 512.0) L1600

NIL

INSTRUCTION ON COMMUNITY TRANSIT (C.D. 521.103) L1900

Simplified Community rail transit procedure – Formalities on departure from the BLEU – Declaration at a customs office

§ 215	Box 44	Before submitting the declarations and dispatch/export, re-dispatch/re-export or transit documents to customs, the interested party must insert the following wording clearly and visibly in box 44 on all copies of the declarations and copies in his/her possession of the above-mentioned documents: <u>"Simplified rail transit"</u> .	L1925
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Simplified procedure for rail transport of goods in large containers – Formalities on departure from the BLEU Declaration at a customs office – Annotation on the customs documents			
§ 292	Box 44	The words “ <i>Simplified transit in large containers</i> ” must be inserted in box 44 of the customs declarations and documents	L1950

INSTRUCTION ON TIR CARNET (C.D. 522.11) L2000			
NIL			

INSTRUCTION ON ENTRY AND EXIT OF SHIPS (C.D. 523.0)			
NIL			

INSTRUCTION ON AERIAL NAVIGATION (CD. 524) L2100			
TITLE VI. - Chapter IV. General conditions for duty-free shops – Stock records			
§ 123	Box 44	The licensee shall confirm entry of the goods into the duty-free shop by inserting the following dated and signed declaration. This wording should be inserted, where appropriate, on copy 6 of the single document relating to entry of the goods to customs warehousing: <i>“I declare having received the goods mentioned in this document in my duty-free shop. <u>They are entered in the stock records under number</u>”</i>	L2125

INSTRUCTION ON SINGLE DOCUMENT 1999 (C.D. 530.11) L2200			
NIL			

**INSTRUCTION ON THE INTRODUCTION OF GOODS INTO COMMUNITY TERRITORY –
TEMPORARY STORAGE OF GOODS (C.D. 531.11) L2300**

NIL

INSTRUCTION ON CUSTOMS DEBT (C.D. 533.0) L2400

NIL

INSTRUCTION ON REFUNDS AND REDUCTIONS (C.D. 534.1) L2500

NIL

INSTRUCTION ON SIMPLIFIED TARIFFS (C.D. 536.11) L2600

NIL

INSTRUCTION ON WAREHOUSES (C.D. 540.101) L2800

Placing of Community goods

§ 47

Box 44

Insert the words “*Entry of Community goods – Mandatory delivery outside the EC*”

L2825

INSTRUCTION ON INWARD PROCESSING (C.D. 551.001) L2900

PART II

ADMINISTRATIVE NOTES

Placing under the procedure – Suspension system – Establishment of the declaration

§ 8	Box 44	<i>“Application of § 7, IP Instruction”</i>	L2910
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Placing under the procedure – Suspension system – Special cases of placing under the procedure – Imported goods forwarded under an external Community transit document (T1) bearing an indication that the goods have been obtained under the inward processing arrangements in another EC Member State.

§ 99	Box 44	<i>“Re-entry to IP”</i>	L2950
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Placing under the procedure – Suspension system – Special cases of placing under the procedure – Re-importation of the products previously exported under the inward processing procedure and again placed under the inward processing procedure

§118	Box 44	<i>“Returned IP compensating products”</i>	L2960
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Customs debt arising and payable in case of application of the "no drawback" rule for compensating products obtained under IM/EX inward processing

§190	Box 44	<i>“Application of the no drawback rule”</i>	L2975
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Application of the "no drawback" rule under the inward processing procedure with prior export (EX/IM)

§191,1	Box 44	The reference to proof of origin to be inserted in box 44 must also contain the abbreviation <i>EX/IM/NO DRAWBACK</i>	L2977
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§191,4	Box 44	<i>"Compensation EX/IM/NO DRAWBACK"</i>	L2980
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Transfers – Transfers without discharge from inward processing procedure – Transfer to office of exit from Community customs territory with a view to re-exportation

§203	Box 44	<i>"Transfer – Application of Article 512, § 3, CCIP"</i>	L2990
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PART III			
INSTRUCTION ON OUTWARD PROCESSING (C.D. 552.001) L3000			
TITLE I			
OUTWARD PROCESSING RELIEF			
Authorisation of outward processing relief – Application and granting of authorisation – Competent customs collector			
§ 15	Box 44	<i>“Application of § 14 of the Instruction on Outward Processing”</i> , dated and signed and including the discharge period and, if necessary, indication of the specific control measures imposed by the customs collector.	L3010
Repair operations – Operations carried out free of charge			
§ 116	Box 44	<i>“Free repair – total exemption from import duties”</i> .	L3040
Repair operations – Operations carried out for a consideration			
§ 119	Box 44	<i>“Repair for a consideration”</i>	L3050
Repair operations – Non-commercial repairs			
§ 120	Box 44	<i>Non-commercial repair – Article 497(d)(iii) CCIP”</i>	L3055
Standard exchange system with or without prior importation – Procedures for the standard exchange system with prior importation – Release for free circulation of replacement products			
§ 130	Box 44	<i>“Standard exchanges – prior importation”</i>	L3060
Standard exchange system with or without prior importation – Procedures for the standard exchange system with prior importation – <u>Exportation</u> of temporary export goods			
§ 133	Box 44	<i>“Standard exchanges – prior importation system”</i> .	L3070
§ 135	Box 44	<i>“MANDATORY EXPORT OUTSIDE EC”</i>	L3080

INSTRUCTION ON PROCESSING UNDER CUSTOMS CONTROL (C.D. 554.001) **L3100**

PART II

ADMINISTRATIVE NOTES

Discharge from procedure – Re-exportation outside the customs territory of the Community – Direct delivery outside the customs territory of the Community

§ 61	Box 44	<i>“I undertake to apply without delay for extension of the declaration of placing under the procedure and to submit to the decision taken by the Customs and Excise Administration”.</i>	L3125
Transfers – Transfer to the office of exit from the customs territory of the Community with a view to re-exportation			
§ 80	Box 44	<i>“Transfer – Application of Article 512, § 3, CCIP”</i>	L3150

INSTRUCTION ON TEMPORARY ADMISSION (C.D. 555.0) **L3200**

NB: all the required wording, including the undertakings of the owner/declarant, must always be inserted on the SAD in box 44.

The part of the coding after 555I- refers to the titles, chapters and paragraphs respectively. Due to lack of space (coding restricted to 17 digits), the Roman numerals have been replaced with Arabic.

Title	Chapter	§	References	Coding
III	II	A, § 10	The temporary admission declaration (box 37: procedure 53) must include the following wording in box 44: <i>“I certify that the imported goods are exclusively intended to appear at the event (s) (entitled)”</i>	L3210
III	VII - I	A, § 4	The beneficiary of the procedure must insert the following written undertaking on the temporary admission document: <i>“I undertake to produce to customs a stock record of the goods obtained, supported by the customs documents certifying their exportation with a view to discharge from the procedure”</i>	L3230
III	VII - II	A, § 4		L3235

III	VII - III	A, § 6	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the goods are being imported solely to be subjected to tests (experiments or demonstrations) which are not conducted for financial gain ”</i>	L3230
III	VII - IV	A, § 7		L3235
III	VII - V	A, § 7	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the samples are intended to be presented at or be the subject of a demonstration, with a view to seeking orders for similar goods”</i>	L3240
III	VII - VI	A, § 5	The beneficiary of the procedure must insert a written undertaking on the temporary admission document to be produced to customs, to the effect that a copy of the manufacturing contract, supported by the customs documents certifying exportation of the goods obtained, will be produced to customs with a view to discharge from the procedure. <i>“I undertake to produce to customs a copy of the manufacturing contract”</i>	L3250
III	VII - VII	A § 6	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the second-hand goods are being imported with a view to sale by auction”.</i>	L3260
III	VII - IX	A § 8	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the works of art are being imported for exhibition with a view to eventual sale”</i>	L3270
III	VII - X	A § 7	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the second-hand goods are being sent for inspection and are not to be considered as samples”</i>	L3280
III	VII - XI	A § 7	The beneficiary of the procedure must insert a written undertaking on the temporary admission document: <i>“I undertake, firstly, to produce to customs, as appropriate, the import declaration (box 37: procedure 40) relating to the import of similar means of production or the re-importation declaration (box 37: procedure 63) and/or invoice for repair and, secondly, to re-export the replacement means of production as soon as possible, either after import of the new equipment or after the re-importation or delivery (repair in Luxembourg) of the repaired equipment”</i>	L3290
III	VII - XI	A § 8	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the replacement means of production are a free loan”</i>	L3300

III	VII - XII	A, § 5	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the cinematographic films are being imported for viewing prior to commercial use and will not be the subject of any commercial use”</i>	L3310
III	VII - XIV	A, § 6	The temporary admission declaration (box 37: procedure 53) must include the following wording: <i>“I certify that the films are not intended for public screening for financial gain”</i>	L3320
III	VII - XX	A, § 10	Placing of the goods under the temporary admission procedure must take place under cover of a temporary admission declaration (box 37: procedure 53). As regards the films and other materials covered by Annex VI (c) of the implementing provisions, that declaration must include the following wording: <i>“ I certify that the imported materials are intended for free sessions and will not be the subject of rental agreements for a consideration”</i>	L3330
INSTRUCTION ON ATA CARNET (C.D. 556.1) L3600				
Title III. Chapter III				
§ 84	Box 44		If the goods are presented again after expiry of the length of stay granted by customs to cover the temporary admission movement under an ATA carnet and provided that this period is not extended, as well as if goods are presented after the expiry date of the period of validity of the ATA carnet, they must be re-exported under cover of a declaration of re-exportation (box 37: procedure 31) bearing the following wording: <i>“Declaration submitted with a view to discharge of importation voucher number of ATA carnet number.....”</i>	L3625

INSTRUCTION ON COMMUNITIES AND PREFERENTIAL ARRANGEMENTS 1999 (D.I. 561)

L3900

PART II

PREFERENTIAL ARRANGEMENTS BASED ON THE ORIGIN OF GOODS

Chapter IV. – Common provisions applicable to the arrangements covered by Chapters V et seq. – Importation – Later production of documentary proof of origin

§ 120	Box 44	<p>When the declarant claims application of a preferential tariff (even in connection with a tariff quota) but is not in a position to produce a valid supporting document (goods movement certificate, declaration against invoice, certificate of origin form A) at the time of importation, the declaration may nevertheless be accepted provided that it bears the appropriate code in box 36 as provided in Annex 5 to the Instruction on the Single Document 1999, the words "undertaking attached" are inserted in box 44 and the declarant provides an undertaking in duplicate, worded as follows:</p> <p style="padding-left: 40px;">"I the undersigned , declarant of the goods covered by the declaration of release for free circulation or home use validated by the customs office ofon 20.. under number , undertake to produce, within a period of four months from the aforesaid date, the proof of origin establishing that the goods meet the eligibility criteria for the preferential arrangement in respect of goods from"</p> <p style="padding-left: 40px;">If this document is not produced within the aforesaid period, or if it is produced after the restoration of import duties or when the limits of any tariff quota have been reached, I undertake to lodge, on the first working day following that period, a declaration of release for free circulation for immediate payment of the additional duties and VAT, plus late payment interest" (1).</p> <p style="text-align: right; padding-right: 40px;">(Place)....., (date)..... 20.. (signature)"</p> <p>(1) The words "plus late payment interest" should not appear on the undertaking if a cash security is provided.</p>	L3925
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INSTRUCTION ON AREA UNDER CUSTOMS CONTROL (C.D. 567.1) L4300
Nihil

INSTRUCTION ON INTERNATIONAL MOVEMENT (C.D. 570.0) L4400

TITLE II
RE-ENTRY OF MEANS OF TRANSPORT

TITLE III
TEMPORARY ADMISSION OF MEANS OF TRANSPORT

Chapter I. Customs provisions – Section II. Conditions for authorizing the procedure – Common provisions – Spare parts, accessories and standard equipment

§ 107	Box 44	The spare parts, accessories and standard equipment referred to in § 107 must be the subject of a temporary admission declaration issued against security. The characteristics of the means of transport must be inserted in box 44 of this declaration (e.g. in the case of a vehicle: make, model, chassis number, registration number and country of registration) for which the parts are intended.	L4425
§ 108	Box 44	The spare parts, accessories and standard equipment referred to in § 108 must be the subject of a temporary admission declaration issued against security. The characteristics of the means of transport must be inserted in box 44 of this declaration (e.g. in the case of a vehicle: make, model, chassis number, registration number and country of registration) for which the parts are intended.	L4430

Chapter I. Customs provisions – Section II. Conditions for authorizing the procedure – Common provisions – Spare parts, accessories and standard equipment			
§ 116		<p>In the case of temporary admission, a means of transport may be transferred from one owner to another when the second owner places the means of transport under the procedure, according to the normal arrangement, by means of a temporary admission declaration.</p> <p>When determining the expiry date of the discharge period, which is mentioned on the temporary admission declaration, account must be taken of the time the means of transport has already spent under the temporary admission procedure. This is the responsibility of the first owner. With a view to possible release for free circulation, this temporary admission declaration must also mention the customs value and rate applicable to the means of transport at the time it was placed under the temporary admission procedure by the first owner.</p>	L4450
TITLE XV FINAL PROVISIONS			
Single document – National codes			
§ 431	Box 44	<p>With regard to international movement, when the single document is used as a temporary export declaration or temporary admission declaration, reference must be made in box 44 to the following paragraph of the Instruction on International Movement.</p> <p><i>“§ 431 of Instruction on International Movement”</i></p>	L4475
INSTRUCTION ON STATISTICS (C.D. 582.11) L4500			
NIHIL			
INSTRUCTION ON CONTRIBUTIONS (C.D. 583.2)			
NIHIL			

INSTRUCTION ON REMUNERATION (C.D. 587.11) L4600
NIHIL

COPIES OF DOCUMENTS - CERTIFICATES (C.D. 588.211) L4700
NIHIL

INSTRUCTION ON LICENCES (C.D. 591) L4900								
PART TWO - LICENCES								
Chapter II. Licence requirement – Relations with countries outside the EC – Warehouses other than type B warehouses								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">§ 40</td> <td style="width: 10%; text-align: center;">Box 44</td> <td style="width: 70%;"><i>“Re-exportation not authorised without export licence”</i></td> <td style="width: 10%; text-align: center;">L4924</td> </tr> <tr> <td style="text-align: center;">§ 41</td> <td style="text-align: center;">Box 44</td> <td></td> <td style="text-align: center;">L4925</td> </tr> </table>	§ 40	Box 44	<i>“Re-exportation not authorised without export licence”</i>	L4924	§ 41	Box 44		L4925
§ 40	Box 44	<i>“Re-exportation not authorised without export licence”</i>	L4924					
§ 41	Box 44		L4925					

INSTRUCTION ON VALUE (C.D. 620) L6100				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">§ 121</td> <td style="width: 10%; text-align: center;">Box 44</td> <td style="width: 70%;">Insert the wording <i>“Application of §121 of the Instruction on Value”</i> when it is impossible to value the goods at the time of their release for free circulation</td> <td style="width: 10%; text-align: center;">L6150</td> </tr> </table>	§ 121	Box 44	Insert the wording <i>“Application of §121 of the Instruction on Value”</i> when it is impossible to value the goods at the time of their release for free circulation	L6150
§ 121	Box 44	Insert the wording <i>“Application of §121 of the Instruction on Value”</i> when it is impossible to value the goods at the time of their release for free circulation	L6150	

INSTRUCTION ON AGRICULTURAL PROCEDURES (C.D. 684.0) L6850			
Section 2. Import, export and advance fixing certificates – Special cases – Food aid			
§ 62	Box 44	To justify failure to submit an export certificate, the declarant must insert the following wording in box 44 of the export declaration: <i>“Waiver of export certificate – No refund – Article 4(3) of Regulation (EC) No. 376/2008”</i>	L6855
Section 2. Import, export and advance fixing certificates – Wording on the customs declaration			
§ 64	Box 44	In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGRIM import certificate – Application of § 58 or §61(1) to §61(8) inclusive, Instruction on Agricultural Procedures“.</i>	L6860
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGRIM import certificate – Application of § 61(9), Instruction on Agricultural Procedures“.</i>	L6861
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGREX export certificate – Application of § 59 or §61(1) to §61(8) inclusive, Instruction on Agricultural Procedures“.</i>	L6862
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGREX export certificate – Application of § 61(9), Instruction on Agricultural Procedures”.</i>	L6863
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGREX advance fixing certificate – Application of §59, §61(1), §61(8) or §63 (with the exception of §63 (b5)), Instruction on Agricultural Procedures”</i>	L6864
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No AGREX export or advance fixing certificate – Application of §59, §61(1), §61 8) or §63 (with the exception of §63 (b5)), Instruction on Agricultural Procedures”</i>	L6865
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No HAI refund certificate – Application of §59, §61(1), §61(8) or §63 (with the exception of §63 (b5)), Instruction on Agricultural Procedures ”</i>	L6866
		In case of non-use, the interested party must insert the following wording in box 44 of the customs declaration: <i>“No a posteriori application for licence – Application of §59, §61(1), §61(8) or §63 (with the exception of §63 (b5)), Instruction on Agricultural Procedures”</i>	L6867
Section 3. Import procedures– Chapter 8: Import procedure for fruit and vegetables– 3.8.7. Calculation of import duties – Required security			
§ 394	Box 44	<i>“FA - import price according to FOB price of products in the country of origin”</i>	L6870

		<i>"FB - import price according to retroactive method"</i>	L6871
		<i>"FF - import price according to standard import value"</i> .	L6872
Section 4. Export procedures – Chapter I: Export refunds – 4.1.1. General information – Free circulation - Origin			
§ 512	Box 44	When granting refunds for products released for free circulation but with restrictions on the refund of duties collected on import, the interested party must insert the following words in box 44: <i>"Duties paid on import (in euros/100 kg):"</i> .	L6880
Section 4. Export procedures – Chapter I: Export refunds – 4.1.2. Declaration to obtain refunds How to claim refunds			
§ 549	Box 44	<i>I would like to skip the refund declaration and am aware I run the risk of not receiving a refund or receiving a reduced refund</i>	L6884
§ 563	Box 44	Export declarations concerning products which, according to their type and use, may be eligible for refunds, must show whether or not the interested party is fulfilling export formalities with a view to obtaining a refund. In this regard, customs must demand:	L6884
		- either that the wording <i>"Refund code: None"</i> should appear in box 44 of such declarations, if the interested party is claiming a refund for certain fruit and vegetable-based processed products or processed agricultural products for which no refund code has been established;	L6885
		- or that the words <i>"No refund"</i> are inserted in box 44 of such declarations, if the interested party is not claiming a refund, for example if, at the time of lodging the export declaration, no refund is applicable or because the party wishes to waive an insignificant refund amount.	L6886
Section 4. Agricultural export procedures – Chapter I: Export refunds – 4.1.2. Declaration to obtain refunds – Special provisions for processed agricultural products– b) Use of the "Non-Annex I Refund certificate"			
§ 603	Box 44	No HAI refund certificate – small exporter	L6889
Section 4. Export procedures – Chapter I: Export refunds – 4.1.2. Declaration to obtain refunds – Special provisions for processed agricultural products – c) Submission of a declaration that the production refund has not been obtained			
§ 604(2)	Box 44	In that case, the declarant must insert the following in box 44 of the export declaration: <i>"Dec. 15 § 3 R. 1043/2005"</i>	L6890

Section 4. Export procedures – Chapter I: Export refunds – 4.1.6. Procedures concerning destinations treated as exports from the customs territory of the Community – Delivery to international organisations			
§ 678	Box 44		L6893
Section 4. Export procedures – Chapter I: Export refunds – 4.1.6. Procedures concerning destinations treated as exports from the customs territory of the Community – Delivery to the armed forces			
§ 683	Box 44	<i>“Name of international organisation: ”</i>	L6896
§ 684			L6897
§ 685			L6898
§ 688			L6899

2) Circulars

**Circular No. D.D.224.574 (C.D. 537.02) of 18 January 2001 on Export of goods
– Competent offices**

§ 228	Box 44	<p>When, for products exported in bulk or non-standard units (*), the exact weight cannot be established until the means of transport has been loaded, the authorisation to lodge an incomplete export declaration may require the incomplete declaration to contain an estimate of the net mass of the products. In this case, the following wording must be inserted in box 44 of the declaration in question: "<i>Application of § 22 of Circular No. D.D. 224.574 (C.D. 537.02)</i>".</p> <p>The replacement declaration indicating the exact weight must be lodged immediately after loading. It must be accompanied by documentary evidence certifying the exact net mass loaded.</p> <p>For products in bulk or non-standard units, the provisions of §9 of Circular No. D.T. 209.736 of 30 June 1999 (C.D. 684.0 – Common Agricultural Policy) on the new refund regulation shall apply in place of those of §128/2 of the Instruction on the Common Agricultural Policy (C.D. 684.0). ^(S10)</p>	L0100
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