Current legislation (Comm Reg) 2454/1993

A - Mandatory

C - Up to trader

D - Dependant

Box Nos	Description	A	B	C	D	E	H	I	J
1(1)	Declaration	A		A	A	A	A	A	A
1(2)	Declaration	A		A	A	A	A	A	A
2	Consignor\Exporter	A		A	A	A	A	A	
2 (No)	Consignor\Exporter identification no	A		A	A	A	D	D	
3	Forms	A		A	A	A	A	A	A
4	Loading lists								
5	Total items	A		A	A	A	A	A	A
6	Total packages	A					A	A	A
7	Reference number	C		C	C	C	C	C	C
8	Consignee	A		A	A	A	A	A	A
8 (No)	Consignee identification no	D		D	D	D	A	A	A
12*	Value details								
14	Declarant	A		A	A	A	A	A	A
14 (No)	Declarant identification no	A		A	A	A	A	A	A
18(1)	Identity of means of transport departure/arrival	A[7]		A[7]		A[7]	C[8]	C[8]	
19	Container (Ctr)	A		A	A	A	A	A	A
20	Delivery terms						A	A	
21(1)	Identity of active means of transport crossing the border	A							
21(2)	Nationality of active means of transport crossing the border	A[8]		A[8]		A[8]	A[8]	A[8]	
22 (1)	Currency						A	A	

No	Field								
22 (2)	Total amount invoiced						A	A	
23	Exchange rate						A	A	
24	Nature of transaction	A		A		A	A	A	
25	Mode of transport at the border	A		A	A	A	A	A	A
26	Inland mode of transport	A		A	A	A	A[13]	A[13]	A[13]
29	Customs office of exit/entry	A		A	A	A	A	A	A
30	Location of goods	A		A	A	A			
31	Packages and description of goods; Marks and numbers – Container No(s) – Number and kind	A		A	A	A	A	A	A
32	Item number	A		A	A	A	A	A	A
33(1)	Commodity Code	A		A	A	A	A	A	A
33(2)							A	A	A
33(3)		D					D	D	D
33(4)		D					D	D	D
33(5)							D	D	D
34a	Country of origin code	C		C	C	C	A	A	A
35	Gross mass (kg)	C		C	A	C	A	A	A
36	Preference						A	A	
37 (1)	Procedure	A		A	A	A	A	A	A
37 (2)		A		A	A	A	A	A	A
38	Net mass (kg)	A		A	A	A	A	A	A
39	Quota						D	D	
40	Summary declaration/Previous document	D		D	A	D	D	D	A
41	Supplementary units	A		A	A	A	A	A	A
42	Item price						A	A	
43*	Valuation method								

44	Authorisations	D		D	D	D	D	D	
45*	Adjustment								
46*	Statistical value	A		A	A	A	A	A	A
47 (Type)	Calculation of taxes						A [18][21][22]	A [18][21][22]	
47 (Tax base)*	Calculation of taxes						A [18][21][22]	A [18][21][22]	
47 (Rate)*	Calculation of taxes						BC [18][20][22]	BC [20]	
47 (Amount)	Calculation of taxes						BC [18][20][22]	BC [20]	
47 (Total)	Calculation of taxes						BC [18][20][22]	BC [20]	
47 (MP)	Calculation of taxes						B [18][22]	B	
48	Deferred payment								
49	Identification of warehouse				A		D[23]	D[23]	A

[7] Not for use in the case of postal consignments or carriage by fixed transport installations.

[8] Not for use in the case of postal consignments or carriage by fixed transport installations or rail.

[13] This box must not be completed where the import formalities are carried out at the point of entry into the Community.

[18] This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.

[20] This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.

[21] This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration.

[22] Where the declaration is accompanied by the document referred to in Article 178(1), Member States may waive completion of this box.

[23] This box is to be completed where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.