PL National Procedure Codes (Box 37 second subdivision)

1PL - Collective export declaration lodged by a courier operator, covering goods falling into different tariff classifications (consignments to value not exceeding 1000 EUR).

2PL - Collectiveimport declaration lodged by a courier company, covering goods falling into different tariff classifications.

3PL - Relief from import duties of fuel, lubricants and other consumable materials required for normal operation of the means of transport other than motor vehicles (Article 37 of the national Customs Law).

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

5PL - Relief from import duties of goods brought from the candidate countries in the framework of PHARE assistance program financed from the pre-accession funds (Article 33(2)of the Accession Treaty).

6PL - Relief from import duties granted in case when the declarant applying for the release for free circulation has submitted the relevant documents that confirm:
a) the Union status of goods brought into the Polish customs territory before 01.05.2004 on the basis of the declaration lodged after 30.04.2004 (the number of Member States as on 01.05.2005);
b) the Union status of goods (i.e. Romanian or Bulgarian) brought into the Union customs territory before 01.01.2007 on the basis of the declaration lodged after 31.12.2006.

7PL - Goods of Union origin brought from Switzerland which do not comply with the conditions necessary for treating them as the returned goods but which are deemed to be quasi-returned on the basis of the bilateral agreement concluded between EU and Switzerland.

8PL - Collective export declaration for postal consignments.

1B1 - Code used in outward processing procedure (6121) informing about the fact that customs duties atimportation have been calculated by the declarant on the basis of the duty deduction method (Article 151 of the Community Customs Code).
This code can be used only for the discharge of the outward processing procedure started before 01.05.2016 in accordance with Article 349(2)(d) of the Implementing Regulation (EU) No 2015/2447.

1C1 - Reliefs from import duties other than:
- those mentioned in the table underthe Union codes „C" and „F",
- those mentioned underthe national codes from „3PL" to „6PL".

1V1 – Exemption from VAT in case of delivery to another Member State of Union goods introduced pursuant to the procedure "49", i.e. the entry of goods within the framework of

trade between the parts of the Union customs territory in relation to which the provisions of the Council Directive 2006/112/EC apply and the parts of the territory to which these provisions do not apply, or in case of trade between parts of the Union customs territory to which these provisions do not apply.

1H2 - Goods falling under different tariff subheadings declared under the same tariff subheading:
- for the release for free circulation, and classified according to the tariff subheading applicable to the goods which are subject to the highest rates of import duty and taxes;
- for the export procedure, and classified according to the subheading applicable to the highest value goods in the shipment, provided the consignment includes the goods not subject to export duties or taxes, or according to the tariff subheading applicable to the goods subject to the highest rates of export duties or taxes.

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