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DRAFT

ECONOMIC OPERATORS REGISTRATION AND IDENTIFICATION SYSTEM
GUIDELINES

LEGAL NOTICE

This document contains guidelines explaining the EORI obligations and how to fulfil them. However, users are reminded that the Customs Code and the Customs Code Implementing Provisions are the only authentic legal basis and that the information in this document should not be considered legal advice.

TABLE OF CONTENTS

Introduction	4
Abbreviations.....	5
1. REGISTRATION.....	6
1.1. Who will have to be registered for an EORI number?.....	6
1.1.1. Economic operators established in the customs territory of the Community	6
1.1.2. Economic operators not established in the customs territory of the Community.....	7
1.1.3. Persons other than economic operators.....	8
1.2. Authorities responsible for the EORI registration	8
1.3. Place of registration.....	9
1.3.1. Economic operators established in the customs territory of the Community	9
1.3.2. Economic operators not established in the customs territory of the Community	12
1.4. Registration process	13
2. USE OF AN EORI NUMBER	15
3. PLAYERS INVOLVED IN THE EORI SYSTEM AND THEIR MAIN ACTIVITIES	18
3.1. European Commission.....	18
3.2. Member States.....	18
3.3. Economic operators	18
3.4. Users.....	19
4. PERSONAL DATA PROTECTION AND EORI	20
4.1. General.....	20
4.1.1. Information to be provided.....	20
4.1.2. Publication of identification and registration data.....	21

Introduction

The EORI system is established in order to implement the security measures introduced by Regulation (EEC) No 2913/92, as amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council¹. They will be more effective if the persons concerned can be identified by a common number that is unique to each individual and valid throughout the Community. Traders have consistently been calling for this ever since mandatory identification codes for traders were introduced by Regulation 2286/2003².

An EORI number means a number, unique throughout the European Community, assigned by a customs authority or designated authority or authorities in a Member State to economic operators and other persons in accordance with the rules laid down in **Part I, Title I, Chapter 6 of the CCIP**³. The provisions on the EORI number neither limit nor undermine the rights and obligations derived from rules governing the requirement to register for, and obtain, any identification number which may be required in individual Member States in fields other than customs, such as taxation or statistics.

By registering, for customs purposes, in one Member State operators are able to obtain an EORI number that is valid throughout the Community. Obviously, in order to benefit fully from this reform, holders must use the EORI number – once it has been assigned – in all communications with any EC customs authorities where a customs identifier is required.

Customs authorities in the EC must have easy and reliable access to operators' registration and identification data. In order to ensure this, a central electronic system will be developed for storing data on the registration of economic operators and other persons and for exchanging data on EORI numbers between customs authorities. This central system will hold data listed in Annex 38d that are currently stored in each national system in the Member States.

The Member States should take measures to reduce the burdens placed on economic operators as a result of introduction of the EORI system.

Costs relating to implementation of the EORI system will be shared between the Community and the Member States in accordance with paragraphs 2 and 3 of Article 10 of the Decision on a paperless environment for customs and trade⁴.

The EORI Guidelines will need to be further explained and illustrated with examples of best practice after the EORI legislation enters into force. Without practical experience and in view of the highly specific situations arising, it is difficult to provide more guidance at this stage.

¹ OJ L 117, 4.5.2005, p. 13.

² OJ L 343, 31.12.2003, p. 1.

³ See Doc. TAXUD 2008/1725 available here:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/community_code/article_5660_en.htm

Abbreviations

AEO	Authorised Economic Operator
CC	Customs Code
CCIP	Customs Code Implementing Provisions
EC	European Community
EU	European Union
OJ	Official Journal
SAD	Single Administrative Document

1. REGISTRATION

1.1. Who will have to be registered for an EORI number?

1.1.1. Economic operators established in the customs territory of the Community

Article 1(12) of the CCIP stipulates that “Economic operator means: a person who, in the course of his business, is involved in activities covered by customs legislation”.

Pursuant to Article 4(1) of the CC “person” means:

- a natural person,
- a legal person,
- where the possibility is provided for under the rules in force, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

The national law of each Member State defines who is considered a natural person, a legal person or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

Examples of legal forms of entities that in accordance with the national law of MS are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person are given in Annex I to this document.

Entities that are legal persons or that have the capacity to perform legal acts but lack the legal status of a legal person AND, in the course of their business, are involved in activities covered by customs legislation need to be assigned an EORI number. Each entity may have only one EORI number to be used, as required, in all communications with any Community customs authorities.

Consequently, an EC-based supplier **not involved in activities covered by customs legislation** that supplies raw materials already in free circulation to an EC-based manufacturer is under no obligation to apply for an EORI number. Similarly, a transport operator who is **not involved in any activities covered by customs legislation in any Member State** and who only moves goods in free circulation within the customs territory of the Community will not have to have an EORI number.

Pursuant to Article 4(2) of the Customs Code, a person is established in the Community, if:

- (a) in the case of a natural person, he is normally resident there,
- (b) in the case of a legal person or an association of persons, it has in the Community:
 - its registered office, or
 - central headquarters, or
 - a permanent business establishment⁵.

⁵ The general definition of “permanent business establishment” is included in the OECD model treaty.

Economic operators should apply for an EORI number **before** they start activities covered by customs legislation, e.g. before they start their export or import operations (even if these operations are not planned in the near future). Economic operators who have not applied for registration may do so during their first operation.

However, EORI registration could take several days; it is therefore recommendable to apply for an EORI number in advance, **before starting operations covered by customs legislation**.

Economic operators established in the EU should always be registered in the Member State where they are established. Even if the first operation takes place in another Member State, economic operators must ask the Member State in which they are established to assign them an EORI number.

In the registration process economic operators must observe the national rules of the Member State where they are established (see also section 1.4).

1.1.2. Economic operators not established in the customs territory of the Community

Economic operators not established in the customs territory of the Community should be registered if they perform one of the following activities (see Article 41(3) of the CCIP):

(a) lodge in the Community a summary (e.g. a summary declaration for temporary storage) or customs declaration **other than:**

- a customs declaration made in accordance with Articles 225 to 238 of the CCIP, or
- a customs declaration made for the temporary importation procedure (e.g. for an exhibition, or re-export of temporarily imported goods in accordance with Article 137 of the CC);

(b) lodge in the Community an exit or entry summary declaration;

(c) operate a temporary storage facility pursuant to Article 185(1) of the CCIP;

(d) apply for an authorisation pursuant to Article 324a or 372 of the CCIP;

(e) apply for an Authorised Economic Operator certificate pursuant to Article 14a of the CCIP⁶.

Examples

- A Chinese exporter whose goods are consigned to an EC consignee is not required to apply for an EORI number. However, if he wants, for example, to lodge in the Community one of the declarations listed above he will have to be registered for an EORI number.
- A Canadian economic operator who declares goods for the temporary importation procedure under an ATA carnet will not have to apply for an EORI number.

Economic operators not established in the Community are recommended to apply for an EORI number **before** they start any of the activities listed above.

Economic operators who have not applied for registration may do so during their first operation (see section 1.2 for details of the authorities responsible for the EORI registration). However,

⁶ For further information about Authorised Economic Operator certificates see the DG TAXUD website at: http://ec.europa.eu/taxation_customs/customs/policy_issues/customs_security/index_en.htm#auth_eco.

registration could take several days; it is therefore recommendable to apply for registration in advance in the Member State where the activities are planned.

1.1.3. Persons other than economic operators

Persons other than economic operators should be registered if registration is required by the legislation of a Member State, if they have not previously been assigned an EORI number and if they are engaged in operations for which an EORI number must be provided pursuant to Annex 30a or Annex 37, Title I.

1.2. Authorities responsible for the EORI registration

It is solely up to the Member States to decide which authorities are responsible for assigning the EORI number.

The list of authorities responsible for assigning EORI numbers in each Member State will be published on the website of DG TAXUD.

1.3. Place of registration

1.3.1. Economic operators established in the customs territory of the Community (see section 1.1.1) must be registered by the customs authority or the designated authority of the Member State in which they are established⁷ (Article 41(1) of the CCIP).

⁷ An economic operator is established in the Member State, if:

- (a) in the case of a natural person, he is normally resident there,
- (b) in the case of a legal person or an association of persons, it has in the Member State:
 - its registered office, or
 - central headquarters, or
 - a permanent business establishment.

Multinational companies

Multinational companies usually consist of a parent company and several entities, each of which is an **individual legal person**, i.e. a separate legal entity registered in the local company register in accordance with the company law of the Member State where the relevant entity is established, or else take the form of **an association of persons** recognised as having the capacity to perform legal acts but lacking the legal status of a legal person (Article 4(1) of the CC).

Example

Parent company P is established in Germany. It has two entities: S1, registered in Belgium, and S2, registered in Austria. Both are legal persons.

Parent company P is not involved in any activities covered by customs legislation in any Member State, but its entities are.

Parent company P will not have to be assigned an EORI number since it is not an economic operator, as defined in Article 1(12) of the CCIP (the company is not involved in activities covered by customs legislation in any Member State). However, its entities will be subject to the obligation imposed by Article 4(1) of the CCIP and will have to have an EORI number. Entity S1 will have an EORI number assigned by the Belgian authority and entity S2 an EORI number assigned by the Austrian authority.

Multinational companies: some entities are not “persons”, as defined by Article 4(1) of the Customs Code

Multinational companies can also consist of a parent company plus several entities located in different Member States. Some of these entities are, under national company law, **“persons,” as defined by Article 4(1) of the Customs Code**, i.e. a separate legal entity registered in the local company register **in accordance with the company law of the Member State** where the relevant entity is established, or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person. However, others are offices, premises or other locations of the company itself but are not “persons”, as defined by Article 4(1) of the CC; such entities therefore cannot be assigned an EORI number.

Only “persons” may be assigned an EORI number.

Only a “person” can act in or be a party to customs transactions, e.g. make a customs declaration (Article 4(18) of the Customs Code), be a representative (Article 5 of the CC) or be granted an authorisation for a customs procedure with economic impact (in all these cases the CC or CCIP refers to a “person”).

Example 1

Parent company C is established in the UK. It has the following entities: regional office⁸ R1, established in Estonia, regional office R2, established in Germany, and branch office⁹ B1, established in the Netherlands. Neither regional offices R1 and R2 nor branch office B1 are “persons”, as defined by Article 4(1) of the CC.

Parent company C is carrying out business activities covered by customs legislation in several Member States.

⁸ “Regional office”, as defined in Articles 14g(b), 324e, 445 and 448 of the CCIP.

⁹ “Branch office” is the commonly used term but the precise definition is provided in the national laws of Member States.

Parent company C will be assigned an EORI number by the UK authorities since it is an “economic operator” (it is a person and, in the course of its business, is involved in activities covered by customs legislation), as defined by Article 1(12) of the CCIP, established in the UK.

Its entities (R1, R2 and B1) will not have an EORI number since none of them is a “person”, as defined by Article 4(1) of the CC.

Consequently, when parent company C lodges a customs declaration at import for goods that will be delivered to regional office R1 or R2 or branch office B1 the EORI number of parent company C will be entered in boxes 14 and 8 of the SAD.

Example 2

Parent company PC is established in Germany. It has the following entities: regional office R1, established in Austria, regional office R2, established in Romania, and branch office B1, established in Slovakia.

Regional office R1 is registered in Austria and is a legal person under Austrian law. Regional office R2 and branch office B1 are not legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under Romanian and Slovak law respectively. Consequently, they are not “persons”, as defined by Article 4(1) of the CC.

Parent company PC and regional office R1 are carrying out business activities covered by customs legislation in several Member States.

Parent company PC and regional office R1 will each be assigned an EORI number since they are “economic operators”, as defined by Article 1(12) of the CCIP (they are persons and, in the course of their business, are involved in activities covered by customs legislation). Parent company PC will be assigned an EORI number by the German authorities and regional office R1 by the Austrian authorities.

Entities R2 and B1 will not have an EORI number since neither of them is a “person”, as defined by Article 4(1) of the CC, and, consequently, they are not “economic operators”.

Example 3

Parent company P is a legal person with its headquarter in the USA. It has the following entities: registered office¹⁰ R1, established in Ireland, registered office R2, established in the UK, and registered office R3, established in Denmark.

Neither registered office R1 nor registered offices R2 and R3 are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under the national law of the country in which they are established. None of them is therefore a “person”, as defined by Article 4(1) of the CC.

Parent company P is carrying out business activities covered by customs legislation via all three of its European entities.

¹⁰ “Registered office” means the address which is registered with the registering authority as the official address of a company. In most countries companies must register in the local companies register. They must declare the location of their business and this location, as published in the register, is considered their “registered office”.

Consequently, company P is an economic operator (Article 1(12) of the CCIP: it is a “person” and, in the course of its business, is involved in activities covered by customs legislation). It is also established in the EC since it has its registered offices in the Community (Article 4(2) of the CC).

Company P will need an EORI number. However, its registered offices are located in several different Member States. In each of these Member States company P may be required to register for, and obtain, an identification number used in fields other than customs, such as taxation or statistics, e.g. a VAT number.

However, for customs purposes, economic operators and other persons may have only one EORI number.

Therefore, company P may apply for and use **only one EORI number** assigned by one of the Member States, either Ireland or the UK or Denmark.

The table below summarises how the EORI number should be used in several Member States:

The EO is a ...	Where is it established?	Action in MS 1	Action in MS X
Natural person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1
Legal person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1
Other person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1

Example 4

Company A established in Member State 1 lodges an import declaration in Member State X. Company A and its EORI number assigned in Member State 1 will be entered in box 14 of the SAD (information about declarant).

1.3.2. Economic operators not established in the customs territory of the Community will be registered by the customs authority or the designated authority of the Member State where they first perform one of the activities listed in point 1.1.2 (see Article 4I(3) of the CCIP).

Example

Company C is established in Russia and operates the means of transport by which goods are brought into the customs territory of the Community.

Its transport operations concern several Member States. Company C will transport goods and lodge its first entry summary declaration in Member State X on 8 July 2009. The entry summary declaration must include the EORI number of the person lodging it. In order to obtain the EORI number, company C will follow the national provisions of country X and will submit its application on 1 July 2009. The EORI number assigned on 6 July will be used to complete the entry summary declaration and for future identification of company C in its dealings with customs authorities in the EC.

1.4. Registration process

Rules on the registration process for assigning an EORI number are provided in Member States' national legislation.

It is recommendable not to finalise registration of the data listed in Annex 38d to the CCIP until after **authentication of the information provided**.

Before assigning an EORI number the responsible authorities in Member States should consult the EORI system (database replications of the central EORI application in national systems or the central application if no replication is available at national level) to confirm that the person has not previously been assigned one. The consultations should be based on the spelling of the name of the person indicated in the identification documents.

The identity of economic operators not established in the customs territory of the Community may be confirmed by:

- in the case of natural persons: a valid passport or other travel document¹¹; or
- in the case of legal persons or associations of persons: a document from the business register (original or certified copy of an official document providing identification data and issued at the latest six months earlier by the authorities responsible for the business register or by chambers of commerce in the EU or in the third country).

Detailed information on the procedure for assigning an EORI number can be found on the websites of Member States' national customs authorities via:

http://ec.europa.eu/taxation_customs/common/links/customs/index_en.htm.

The EORI number is structured as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	PL
2	Unique identifier in a Member State	Alphanumeric 15	an..15	1234567890ABCDE

Examples

PL1234567890ABCDE for a Polish exporter (country code: PL) whose unique national EORI number is 1234567890ABCDE.

¹¹ See Article 5 of Regulation (EC) No 562/2006 of the European Parliament and of the Council of 15 March 2006 establishing a Community Code on the rules governing the movement of persons across borders (Schengen Borders Code), OJ L 105, 13.4.2006.

LTRU1234567890ABC for a Russian carrier (country code: RU) who has been assigned in Lithuania (country code: LT) the unique EORI number RU1234567890ABC.

Country code: the Community's alphabetical codes for countries and territories are based on the current ISO alpha 2 (a2) codes in so far as they are compatible with the requirements of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries (OJ L 118, 25.5.1995). The Commission regularly publishes regulations updating the list of country codes.

2. USE OF AN EORI NUMBER

Once the EORI number has been granted, this unique number must be used in all customs transactions and activities throughout the Community whenever an identifier is required.

Particulars required in customs, entry and exit summary declarations are laid down in Annexes 37, 37a, 38 and 30a of the CCIP (see also Articles 183, 212, 216, 787 and 842b of the CCIP).

However, in order to benefit from facilitations provided by an AEO certificate, it is necessary to provide an EORI number in a summary, exit/entry summary or customs declaration.

Since the registration process could take several days, economic operators who do not have an EORI number are recommended to apply for registration in advance, i.e. before they lodge a summary or customs declaration. Late (“last-minute”) applications for EORI registration (e.g. at the customs office of entry) could result in delays in processing the summary or customs declarations, since information about the newly assigned EORI number will not be available to electronic customs systems.

If, as provided for by Article 36a(2) of the CC, the summary declaration has been lodged at a customs office located in a different Member State than the customs office of entry and the summary declaration is to be transmitted to the customs office of entry, the person lodging the entry summary declaration (ENS) is recommended to lodge the ENS at the earliest 24 hours after it receives notification that an EORI number has been assigned.

The tables set out below summarise when the EORI number is required.

Summary declaration*			Transit declaration including particulars for entry and exit summary declaration
	Entry	Exit	
Carrier	<p>Conditional: EORI number whenever this number is available to the person lodging the summary declaration</p> <p>Mandatory: In situations covered by Article 183(6) and (8) of the CCIP, the EORI number of the carrier must be provided. The EORI number of the carrier must also be provided in situations covered by Article 184d(2) of the CCIP</p>	-	Required only if different from the principal, in which case the EORI is optional
Notify party	<p>Conditional: EORI number whenever this</p>	-	-

	number is available to the person lodging the summary declaration		
Consignor/exporter	Conditional: EORI number whenever this number is available to the person lodging the summary declaration	Conditional: EORI number whenever this number is available to the person lodging the summary declaration	Conditional: EORI number whenever this number is available to the person lodging the summary declaration Mandatory: If the customs office of departure is in the EU and the consignor is an AEO
Person lodging the summary declaration	Mandatory: EORI number	Mandatory: EORI number	Mandatory: EORI number
Consignee	Conditional: EORI number whenever this number is available to the person lodging the summary declaration	Conditional: EORI number whenever this number is available to the person lodging the summary declaration	Conditional: EORI number whenever this number is available to the person lodging the summary declaration Mandatory: If the customs office of departure is not in the EU but the consignee is an AEO
Person requesting the diversion	Mandatory: EORI number	-	-
Trader authorised consignee	-	-	TIN ¹²

* See Doc. TAXUD 2008/1725 available here:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/community_code/article_5660_en.htm

¹² See Annex 37a of CCIP.

Customs declaration¹			
	Import	Export	Transit
Consignor/ exporter	Optional: EORI number or number required by the legislation of the Member State concerned ²	EORI number or <i>ad hoc</i> number	Optional: EORI number or <i>ad hoc</i> number ²
Consignee	EORI number or <i>ad hoc</i> number	Optional: EORI number or number required by the legislation of the Member State concerned ²	Optional: EORI number or number required by the legislation of the Member State concerned ²
Declarant/ representative	EORI number or <i>ad hoc</i> number	EORI number or <i>ad hoc</i> number	-
Principal	-	-	Mandatory: EORI number

¹ See Doc. TAXUD 2008/1725 available here:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/community_code/article_5660_en.htm

² Particulars which Member States may decide to waive.

Note: “*Ad hoc* number” means a number that **may be** assigned by the customs administration (i.e. which can also refuse to assign one) **for the declaration concerned**. This number is not an EORI number and will not be exchanged in the EORI system. The primary objective of *ad hoc* numbers is to serve in exceptional situations when the person has not yet received an EORI number but is required, by Annex 37 to the CCIP, to indicate its identification number in the customs declaration. *Ad hoc* numbers cannot be used in entry and exit summary declarations. The rules concerning management of this number (i.e. if and how one is to be assigned) should be established in Member States’ national provisions.

3. PLAYERS INVOLVED IN THE EORI SYSTEM AND THEIR MAIN ACTIVITIES

3.1. European Commission

The European Commission provides the infrastructure and services for the following main tasks:

- storage of the EORI data at central level;
- collection of the national EORI data provided by the Member States to the central repository;
- providing (pushing) EORI data to the Member States' systems;
- consultation of the EORI data and checking of AEO status against the central repository;
- provision of a public interface for checking the validity of EORI numbers against the central repository and for access to EORI registration data (see section 4.1.2);
- provision of a public interface for access to the list of Member States' authorities responsible for granting EORI numbers.

3.2. Member States

The main roles and responsibilities of the Member States (MS) are as follows:

- Each MS must designate the authority or authorities responsible for the registration process and for granting EORI numbers if the customs authority is not responsible for assigning EORI numbers.
- The MS must notify the Commission of the designated authority or list of authorities which economic operators or, where appropriate, other persons must contact in order to be granted EORI numbers.
- Each MS has to decide whether a number already assigned (e.g. the VAT number) will be reused or a new one must be given. Moreover, MS have to select, from the existing national data held, the records that are relevant to the EORI system.
- When the system becomes operational, MS must provide the central system with their national EORI data on a regular basis. In particular, Member States are strongly recommended to send the new EORI registration data as soon as possible to the central system managed by the European Commission (see section 3.1).
- Each MS is responsible for operating the national system on its premises. MS with a national EORI database have to ensure that their national database is kept up-to-date, complete and accurate.

3.3. Economic operators

In the EORI context, the role of economic operators, or other persons, is to:

- initiate the registration procedure with the national authority of a Member State (see Chapter 1).

- provide the information and regular updates required by the national legislation of the Member State responsible for registration and fulfil the criteria set by the designated authority and/or customs authority.

3.4. Users

External users may have access to **some** of the EORI data made available via the Europa web portal (over the Internet; see section 4.1.2). They have access to the public interface of the EORI system (requiring no identification, authentication or authorisation by the system) to check if the EORI number is active and/or the name and address of the person concerned if consent for publication has been given (see section 4.1.2).

4. PERSONAL DATA PROTECTION AND EORI

4.1. General

The EORI system and the data exchanged between the EORI and the national IT systems must comply with the applicable directives, regulations and decisions on security and data protection, i.e.:

- Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data;
- Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data;
- Council Decision 2001/264/EC of 19 March 2001 adopting the Council's security regulations;
- Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

Member States should involve national data protection authorities in implementation of the EORI system.

4.1.1. Information to be provided

Without prejudice to national provisions implementing Directive 95/46/EC, persons whose personal data are processed for the purpose of granting an EORI number must be informed of:

- (a) the purposes for which the data are to be processed;
- (b) the recipients or categories of recipients of the data;
- (c) the purposes for which data are disclosed;
- (d) the data retention period;
- (e) the identity of the controller (Article 2(d) of Directive 95/46/EC);
- (f) their right of access to and to rectify the data concerning them and the address of the authority before which these rights may be exercised (if this information is provided electronically there should be a link to the authority);
- (g) contact details of supervisory authorities which will hear claims concerning protection of personal data.

This information should be provided in writing at the time when the registration data are collected. The Commission and the Member States are both controllers ("co-controllers"), as defined in Article 2(d) of Directive 95/46/EC and Article 2(d) of Regulation (EC) No 45/2001.

4.1.2. Publication of identification and registration data

Identification and registration data on economic operators and other persons listed in Annex 38d, points 1, 2 and 3 (an EORI number, the full name of the person and the address of establishment or residence) may be published on the Internet by the Commission only if the persons concerned have freely given specific, informed written consent to such publication.

The authority should also inform them that publication is not compulsory and that refusal of publication will in no way affect either processing of their application for an EORI number or any customs formalities involving the person concerned.

In this context, “consent” must be understood as any freely given specific, informed indication of wishes by which economic operators or other persons indicate their agreement to publication of personal data relating to them.

This will involve giving proper information about the fact that the data may be disclosed to the public via the Internet, apart from any other information that would be necessary to consider the consent as “freely given, specific and informed”.

The request for consent should be specific and clearly distinguished in the text from any other information provided to economic operators and others. The national data protection authorities should be consulted on the text of the consent.

Once it is given, such consent must be communicated, in accordance with the national legislation of the Member States, to the designated authority or authorities of the Member States or to the customs authorities.

EORI numbers and the data listed in Annex 38d will be processed in the central system for the period stipulated in the legal provisions of the Member States that uploaded the data.

Once this period has expired, the Member States must delete the EORI numbers from their national systems.

ANNEX I

Examples of forms of entities that in accordance with national laws of Member States are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person (see section 1.1.1).

Member State	Legal persons	Associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person
BE	<ul style="list-style-type: none"> ▪ Société Privée à Responsabilité Limitée (S.P.R.L.), ▪ Société Anonyme (SA), ▪ Société Coopérative à Responsabilité Illimitée (SCRI) 	Société en Commandite Simple (SCS)
BG	<ul style="list-style-type: none"> ▪ Акционерните дружества (АД); ▪ Еднолични акционерни дружества (ЕАД); ▪ Акционерно дружество със специална инвестиционна цел (АДСИЦ); ▪ Дружество с ограничена отговорност (ООД) ▪ Еднолични дружество с ограничена отговорност (ЕООД); ▪ Сдружения и фондации с нестопанска цел; ▪ Както и всички останали лица, които са вписани в Търговския регистър 	<ul style="list-style-type: none"> ▪ ·Командните дружества (КД); ▪ ·Командно дружество с акции (КДА); ▪ ·Събирателно дружество (СД); ▪ ·Кооперации; ▪ ·Кооперативни предприятия; ▪ ·Между кооперативни предприятия; ▪ ·Клон на чуждестранно дружество (КЧД); ▪ ·Търговец – публично предприятие (Т-ПП); ▪ ·Търговско предприятие; ▪ ·Едноличен търговец (ЕТ) – физическо лице, което съгласно българското законодателство може да сключва и да извършва търговски сделки
CZ	<ul style="list-style-type: none"> ▪ Veřejná obchodní společnost ▪ Komanditní společnost ▪ Společnost s ručením omezeným ▪ Akciová společnost ▪ Družstvo ▪ Státní podnik 	
DK		
DE	<ul style="list-style-type: none"> ▪ Gesellschaft mit beschränkter Haftung (GmbH), ▪ Aktiengesellschaft (AG), ▪ Eingetragener Verein (e.V.), ▪ Kommanditgesellschaft auf Aktien (KGaA, GmbH & Co. KGaA, Stiftung & Co. KGaA), ▪ Eingetragene Genossenschaft (eG), ▪ Stiftung des Privatrechts (Stiftung) 	<ul style="list-style-type: none"> ▪ BGB-Gesellschaft (GbR), ▪ Partnerschaftsgesellschaft (+ Partner), ▪ offene Handelsgesellschaft (OHG, GmbH & Co. OHG), ▪ Kommanditgesellschaft (KG, GmbH & Co. KG, Limited & Co. KG, AG & Co. KG, Stiftung & Co. KG, Stiftung GmbH & Co.

		KG), ▪ Stille Gesellschaft
EE	▪ Täisühing (TÜ) ▪ Usaldusühing (UÜ) ▪ Osaühing (OÜ) ▪ Aktsiaselts (AS) ▪ Tulundusühistu (-) ▪ Mittetulundusühing (MTÜ) ▪ Sihtasutus (SA)	
IE	▪ Limited Liability Company ▪ Unlimited Liability Company ▪ Statutory Bodies	▪ Partnership ▪ Trust
EL	▪ Ανώνυμη Εταιρεία (Α.Ε.) ▪ Ομόρρυθμη Εταιρεία (Ο.Ε.) ▪ Ετερόρρυθμη Εταιρεία (Ε.Ε.) ▪ Εταιρεία Περιορισμένης Ευθύνης (Ε.Π.Ε.) ▪ Νομικό Πρόσωπο Δημοσίου Δικαίου (Ν.Π.Δ.Δ.) ▪ Νομικό Πρόσωπο Ιδιωτικού Δικαίου (Ν.Π.Ι.Δ.) ▪ Συνεταιρισμός ▪ Σωματείο ▪ Ίδρυμα	Συμμετοχική ή αφανής εταιρεία
ES	▪ Sociedad Anónima (S.A.), ▪ Sociedad Limitada (S.L), ▪ Sociedad colectiva, ▪ Sociedad Comanditaria, ▪ Sociedad Cooperativa, ▪ Sociedad civil con personalidad jurídica, ▪ Corporaciones locales, ▪ Organismos públicos,	▪ Comunidad de propietarios, ▪ Comunidad de bienes y herencias yacentes, ▪ Uniones temporales de empresas, ▪ sociedad civil sin personalidad jurídica.
FR	▪ Société anonyme (SA) ▪ Société coopérative de production (SCOP) ; ▪ Société coopérative ; ▪ Société par actions simplifiée (SAS) ; ▪ Société par actions simplifiée unipersonnelle (SASU) ; ▪ Société à responsabilité limitée (SARL) ; ▪ Société d'Exercice Libéral à Responsabilité Limitée (SELARL) ▪ Entreprise unipersonnelle à responsabilité limitée (EURL) ; ▪ Société en commandite simple (SCS) ; ▪ Société en commandite par actions (SCA) ; ▪ Société en nom collectif (SNC) ; ▪ Société anonyme sportive professionnelle (SASP). ▪ Société civile immobilière (SCI) ; ▪ Société civile professionnelle (SCP) ; ▪ Société civile de moyens (SCM) ; ▪ Société d'exercice libéral (SEL) ; ▪ Etablissement public à caractère industriel et commercial (EPIC) ; ▪ Etablissement public à caractère administratif (EPA) ; ▪ Établissements publics à caractère	▪ Toute personne physique ; ▪ établissement ; ▪ Régie intéressée ; ▪ Régie de service public. Il n'y a pas de limite ou de liste définie car n'importe qui peut rentrer dans le champ d'application de cette définition notamment via une procuration.

	<p>scientifique et technologique (EPST)</p> <ul style="list-style-type: none"> ▪ Établissements publics à caractère scientifique, culturel et professionnel (EPCSCP) ▪ Établissements publics de coopération scientifique (EPCS) ▪ Établissements publics de coopération culturelle (EPCC) ▪ Établissements publics économiques ▪ Établissements publics de coopération intercommunale[4] (EPCI) ▪ Établissements publics de santé (EPS) ▪ Établissements publics du culte ▪ Établissements publics sociaux ou médico-sociaux ▪ Offices public de l'habitat (OPH), qui succèdent aux OPAC et aux Offices publics d'HLM (OPHLM). ▪ Caisse des écoles (Établissements publics locaux) ▪ Services départementaux d'incendie et de secours (SDIS) ▪ L'Etat Français ; ▪ Collectivités territoriales et leurs groupements (communes, départements, régions, collectivités d'outre-mer, intercommunalités, cantons, arrondissements,...) ; ▪ groupements d'intérêt public (GIP) ; ▪ autorités publiques indépendantes (AAI). ▪ groupements d'intérêt économique (GIE) ; ▪ groupements européens d'intérêt économique (GEIE) ▪ syndicats ; ▪ fondations d'entreprise ; ▪ fondation reconnue d'utilité publique ; ▪ fondation abritée ; ▪ Association de fait, ou non déclarée ; ▪ association déclarée ; ▪ associations agréées ; ▪ associations reconnues d'utilité publique (RUP) ; ▪ associations intermédiaires ; 	
IT	<ul style="list-style-type: none"> ▪ Società a responsabilità limitata (S.r.l.) ▪ Società per Azioni (S.p.A.) 	<ul style="list-style-type: none"> ▪ Società in nome collettivo (S.n.c.) ▪ Società in accomandita semplice (S.a.s.)
CY	<ul style="list-style-type: none"> ▪ Δημόσια Εταιρεία, ▪ Ιδιωτική Εταιρεία περιορισμένης ευθύνης 	<ul style="list-style-type: none"> ▪ Συνεταιρισμός, Σωματείο, ▪ Ίδρυμα, Λέσχη
LV	<ul style="list-style-type: none"> ▪ Sabiedrība ar ierobežotu atbildību (SIA), ▪ Akciju sabiedrība (AS), ▪ Individuālais komersants (IK) 	<ul style="list-style-type: none"> ▪ Komandītsabiedrība (KS), ▪ Pilnsabiedrība (PS)
LT	<ul style="list-style-type: none"> ▪ Uždaroji akcinė bendrovė (UAB), ▪ Akcinė bendrovė (AB), ▪ Individuali įmonė (IĮ), ▪ Valstybės įmonė (VĮ), ▪ Tikroji ūkinė bendrija (TŪB), 	Bendrija

	<ul style="list-style-type: none"> ▪ Komanditiné űkiné bendrija (KűB) 	
LU	<ul style="list-style-type: none"> ▪ Entreprise individuelle ▪ Soci�t� � responsabilit� limit�e unipersonnelle ▪ Soci�t� � responsabilit� limit�e (S�rl) ▪ Soci�t� anonyme (SA) ▪ Soci�t� en nom collectif (SNC) ▪ Soci�t� coop�rative ▪ Groupement d'int�r�t �conomique (GIE) ▪ Soci�t� civile (SC) et Soci�t� civile immobili�re (SCI) ▪ Soci�t� europ�enne (SE) 	<ul style="list-style-type: none"> ▪ Soci�t� en commandite simple (SCS)
HU	<ul style="list-style-type: none"> ▪ korl�tolt felel�ss�g� t�rsas�g (kft.), ▪ r�szv�nyt�rsas�g (rt.), ▪ k�zhaszn� t�rsas�g (kht.), ▪ egyes�let, ▪ k�ztest�let, ▪ v�llalat, ▪ le�nyv�llalat, ▪ alap�tv�ny, ▪ egyes�l�s, ▪ ▪ k�lts�gvet�si szerv, ▪ sz�vetkezet, ▪ tr�szt 	<ul style="list-style-type: none"> ▪ k�zkereseti t�rsas�g (kkt.), ▪ bet�ti t�rsas�g (bt.), ▪ k�lf�ldi sz�khely� v�llalkoz�s magyarorsz�gi fi�ktelepe ▪ egy�ni v�llalkoz� (e.v.) ▪ egy�ni c�g (e.c.)
MT	<ul style="list-style-type: none"> ▪ Company Limited ▪ Public Liability Company 	Other Commercial Partnerships
NL	<ul style="list-style-type: none"> ▪ Besloten vennootschap met beperkte aansprakelijkheid (BV) ▪ - Naamloze vennootschap (NV) ▪ - Vereniging ▪ - Co�peratieve vereniging ▪ - Stichting ▪ - Publiekrechtelijk rechtspersoon 	<ul style="list-style-type: none"> ▪ Maatschap ▪ Commanditaire vennootschap ▪ Vennootschap onder firma
AT	<ul style="list-style-type: none"> ▪ Gesellschaft b�rgerlichen Rechts (GesbR), ▪ Offene Gesellschaft (OG), ▪ Kommanditgesellschaft (KG), ▪ Gesellschaft mit beschr�nkter Haftung (Gesellschaft mbH, GesmbH or GmbH), ▪ Gesellschaft mit beschr�nkter Haftung & Kommanditgesellschaft (GmbH & Co KG), ▪ Aktiengesellschaft (AG) 	
PL	<ul style="list-style-type: none"> ▪ sp�lka z ograniczon� odpowiedzialno�ci� ▪ sp�ldzielnia ▪ sp�lka akcyjna ▪ fundacja ▪ stowarzyszenie 	<ul style="list-style-type: none"> ▪ sp�lka jawna, ▪ sp�lka komandytowa ▪ sp�lka partnerska; ▪ sp�lka komandytowo-akcyjna ▪ wsp�lnota mieszkaniowa
PT	<ul style="list-style-type: none"> ▪ Sociedade An�nima (SA), Sociedade por Quotas, ▪ Sociedade em Comandita, ▪ Sociedade em nome colectivo. 	
RO		
SI	Pravne osebe zasebnega prava: <ul style="list-style-type: none"> • društvo • delniška druŹba (d.d.) • druŹba z omejeno odgovornostjo 	<ul style="list-style-type: none"> ▪ ZdruŹba oseb na podlagi ▪ druŹbene pogodbe (societeta).

	<p>(d.o.o.)</p> <ul style="list-style-type: none"> • komanditna delniška družba (k.d.d.) • zadruga • gospodarsko interesno združenje (g.i.z.) • družba z neomejeno odgovornostjo (d.n.o.) • komanditna družba (k.d.) <p>Pravne osebe javnega prava:</p> <ul style="list-style-type: none"> • javni zavodi • javni skladi • javne agencije • Banka Slovenije 	
SK	<ul style="list-style-type: none"> ▪ Spoločnosť s ručením obmedzeným ▪ Akciová spoločnosť ▪ Verejná obchodná spoločnosť ▪ Komanditná spoločnosť ▪ Družstvo ▪ Štátny podnik 	Občianske združenie
FI	<ul style="list-style-type: none"> ▪ Avoin yhtiö (öppet bolag) ▪ Kommandiitti yhtiö (kommanditbolag) ▪ Osakeyhtiö (aktiebolag) ▪ Osuuskunta (andelslag) ▪ Säätiö (stiftelse) ▪ Valtion tai kunnan laitos (statlig eller kommunförbundets inrättning) ▪ Yhdistys (förening) ▪ Yksityinen elinkeinonharjoittaja (enskild näringsidkare) 	Eurooppalainen taloudellinen etuyhtymä (Europeisk ekonomisk intressegruppering)
SE	<ul style="list-style-type: none"> ▪ Aktiebolag (AB), Handelsbolag (HB), Kommanditbolag (KB) ▪ Ekonomiska föreningar ▪ Statliga och kommunala myndigheter (här ingår även landsting) ▪ Stiftelser 	
UK	<ul style="list-style-type: none"> ▪ joint stock company, limited liability company, 	registered partnership