

## ANNEX 38

### **CODES TO BE USED IN THE FORMS<sup>12</sup>**

#### **TITLE I GENERAL REMARKS**

This Annex contains only the specific basic requirements applicable when using paper forms. Where transit formalities are completed by the exchange of EDI messages, the instructions contained in this Annex apply unless Annexes 37a or 37c provide otherwise.

In some cases, the requirements for the type and length of entries are specified. The codes for the different types of data are:

|    |              |
|----|--------------|
| a  | alphabetic   |
| n  | numeric      |
| an | alphanumeric |

The number after the code indicates the authorised length of the data entry. Two points before the indication of the length means that the data entry is not of a determined length, but that it may include a number of characters up to the number indicated.

#### **TITLE II CODES**

##### **Box 1: Declaration**

###### *First subdivision*

The codes applicable (a2) are given below:

|    |   |   |
|----|---|---|
| EX | : | For trade with countries and territories situated outside of the customs territory of the Community other than the EFTA countries<br><br>For placing goods under a customs procedure referred to in columns A and E of the table in Annex 37, Title I, B)<br><br>To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Annex 37, Title I, B)<br><br>For dispatch of non-Community goods in the context of trade between |
|----|---|---|

<sup>1</sup> The use, in this Annex, of the words export, re-export, importation and re-importation equally cover dispatch, re-dispatch, introduction and re-introduction.

<sup>2</sup> The term «EFTA» in this Annex refers not only to the EFTA countries but to the other non-Community contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

|    |   |  |
|----|---|--|
|    |   | Member States  |
| IM | : | <p>For trade with countries and territories situated outside of the customs territory of the Community other than the EFTA</p> <p>For placing goods under a customs procedure referred to in columns H to K of the table in Annex 37, Title I, B)</p> <p>For placing non-Community goods under a customs procedure in the context of trade between Member States</p>   |
| EU | : | <p>In the context of trade with EFTA countries</p> <p>For placing goods under a customs procedure referred to in columns A, E and H to K of the table in Annex 37, Title I, B)</p> <p>To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Annex 37, Title I, B)</p>  |
| CO | : | <p>In respect of Community goods subject to specific measures during the transitional period following the accession of new Member States</p> <p>Placing of pre-financed goods in a customs warehouse or free zone</p> <p>In respect of Community goods in the context of trade between parts of the customs territory of the Community to which the provisions of Directive 77/388/EEC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply.</p> |

*Second subdivision*

|  |  |
|--|--|
| The codes applicable (a1) are given below: |  |
| A  | for a normal declaration (normal procedure under Article 62 of the Code)   |
| B  | for an incomplete declaration (simplified procedure under Article 76(1)(a) of the Code)  |
| C  | for a simplified declaration (simplified procedure under Article 76(1)(b) of the Code)   |
| D  | For lodging a normal declaration (such as referred to under code A) before the declarant is in a position to present the goods.      |
| E  | For lodging an incomplete declaration (such as referred to under code B) before the declarant is in a position to present the goods. |
| F  | For lodging a simplified declaration (such as referred to under code C) before the declarant is in a position to present the goods.  |

|   |  |
|---|--|
| X | for a supplementary declaration under a simplified procedure covered by B  |
| Y | for a supplementary declaration under a simplified procedure covered by C  |
| Z | for a supplementary declaration under a simplified procedure under Article 76(1)(c) of the Code (entry of the goods in the records)<br><br>Codes D, E and F can only be used in the framework of the procedure provided for in Article 201(2) where customs authorities authorise the lodging of a declaration before the declarant is in a position to present the goods. |

*Third subdivision*

|   |   |   |
|---|---|---|
| The codes applicable (an..5) are given below: |   |   |
| T1  | : | Goods required to move under the external Community transit procedure   |
| T2  | : | Goods required to move under the internal Community transit procedure in accordance with Article 163 or 165 of the Code, unless Article 340c(2) applies                           |
| T2F   | : | Goods required to move under the internal Community transit procedure, in accordance with Article 340c(1)   |
| T2SM  | : | Goods placed under the internal Community transit procedure, in application of Article 2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992.       |
| T   | : | Mixed consignments covered by Article 351, in which case the space following the «T» must be scored through   |
| T2L   | : | Form establishing the Community status of goods   |
| T2LF  | : | Form establishing the Community status of goods consigned to, or from, a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply |
| T2LSM   | : | Form establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992.      |

**Box 2: Consignor/Exporter**

Where identification numbers are used, the code takes the following form:

On import: Country code (a2); code UN/EDIFACT 3055 (an..3); exporter's identification code (an..13)

On export: Country code (a2); exporter's identification code (an..16)

Country code: The Community's alphabetical codes for countries and territories are based on the current ISO alpha 2 (a2) in so far as they are compatible with the requirements of Community law. The legal basis for these codes is 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.

UN/EDIFACT 3055: With regard to the coding of the operators in the third countries mentioned in boxes 2 and 8, Member States use a list issued and updated by an agency or another institution which defines the interested parties' codes. The selected agency will be identified in the list of the agencies published by the UN under the heading UN/EDIFACT 3055 (Electronic Data Interchange for Administration, Commerce and Transport) which contains a list of the agencies responsible for the development of such lists of economic operators.

Example: «JP1511234567890» for a Japanese exporter (country code: JP) whose identification number with Japanese customs (agency code 151 in the list of codes for UN/EDIFACT data element 3055) is 1234567890.

#### **Box 8: Consignee**

Where identification numbers are used, the code takes the following form:

On import: Country code (a2); consignee's identification code (an..16)

On export: Country code (a2); code UN/EDIFACT 3055 (an..3); importer's identification code (an..13).

Use the country codes entered in box 2.

Example: «JP1511234567890» for a Japanese importer (country code: JP) whose identification number with Japanese customs (agency code 151 in the list of codes for UN/EDIFACT data element 3055) is 1234567890.

#### **Box 14: Declarant/Representative**

(a) Insert one of the following codes (n1) before the full name and address to designate the declarant or the status of the representative:

1. Declarant
2. Representative (direct representation within the meaning of the first indent of Article 5(2) of the Code)
3. Representative (indirect representation within the meaning of the second indent of Article 5(2) of the Code).

Where this data element is printed on a paper document, it will be in square brackets (Ex: [1], [2] or [3])

- (b) Where identification numbers are used, the code takes the following form: Country code (a2); identification code of the declarant/representative (an..16).

Use the country codes entered in box 2.

**Box 15a: Country of dispatch/export code**

Use the country codes entered in box 2.

**Box 17a: Country-of-destination code**

Use the country codes entered in box 2.

**Box 17b: Region-of-destination code**

Use the codes to be adopted by the Member States.

**Box 18: Nationality of means of transport at departure**

Use the country codes entered in box 2.

**Box 19: Container (Ctr)**

|  |                                     |
|--|-------------------------------------|
| The relevant codes (n1) are given below: |                                     |
| 0  | Goods not transported in containers |
| 1  | Goods transported in containers.    |

**Box 20: Delivery terms**

The codes and statements to be entered, as appropriate, in the first two subdivisions of this box are as follows:

| First subdivision | Meaning             | Second subdivision        |
|-------------------|---------------------|---------------------------|
| Incoterm code     | Incoterms — ICC/ECE | Place to be specified     |
| EXW               | Ex works            | Named place               |
| FCA               | Free carrier        | Named place               |
| FAS               | Free alongside ship | Named port of shipment    |
| FOB               | Free on board       | Named port of shipment    |
| CFR               | Cost and freight    | Named port of destination |

|     |  |   |
|-----|--|---|
| CIF | Cost, insurance and freight                  | Named port of destination                                     |
| CPT | Carriage paid to                             | Named place of destination                                    |
| CIP | Carriage and insurance paid to               | Named place of destination                                    |
| DAF | Delivered at frontier                        | Named place   |
| DES | Delivered ex-ship                            | Named port of destination                                     |
| DEQ | Delivered ex-quay                            | Named port of destination                                     |
| DDU | Delivered duty unpaid                        | Named place of destination                                    |
| DDP | Delivered duty paid                          | Named place of destination                                    |
| XXX | Delivery terms other than those listed above | Narrative description of delivery terms given in the contract |

|  |   |   |
|--|---|---|
| The Member States may require the following coded particulars (n1) in the third subdivision: |   |   |
| 1  | : | Place situated in the territory of the Member State concerned |
| 2  | : | Place situated in the territory of another Member State       |
| 3  | : | Other (place situated outside the Community).                 |

**Box 21: Nationality of active means of transport crossing the border**

Use the country codes entered in box 2.

**Box 22: Invoice currency**

The invoice currency is to be entered by means of the ISO alpha-3 currency code (Codes ISO 4217 for the representation of currencies and funds).

**Box 24: Nature of transaction**

The codes applicable are given below.

The Member States which require this item of information must use the single digit codes listed in column A (excluding, where appropriate, code 9), this digit being entered in the left-hand side of the box. They may also provide for a second digit from the list in column B to be entered in the right-hand side of the box.

|          |          |
|----------|----------|
| Column A | Column B |
|----------|----------|

|  |   |
|--|---|
| <p>1. Transactions involving actual or intended transfer of ownership against payment or other consideration (other than the transactions listed under 2, 7 and 8<sup>345</sup>)</p> | <p>1. Final purchase/sale<sup>6</sup></p> <p>2. Goods dispatched for viewing, trial samples, goods dispatched with right of return and transactions involving commission</p> <p>3. Transactions involving payment in kind</p> <p>4. Sale to foreign travellers for their personal use</p> <p>5. Financial leasing<sup>7</sup></p> |
| <p>2. Return of goods already recorded under code 1<sup>8</sup>; replacement of goods free of charge<sup>9</sup></p>   | <p>1. Return of goods</p> <p>2. Replacement for returned goods</p> <p>3. Replacement (e.g. under terms of guarantee) for goods not returned</p>   |
| <p>3. Transactions (not temporary in nature) involving transfer of ownership but without consideration (financial or otherwise)</p>  | <p>1. Deliveries of goods under programmes wholly or partly financed by the European Community</p> <p>2. Other government-aid deliveries</p> <p>3. Other aid deliveries (individuals and non-governmental organisations)</p> <p>4. Other</p>  |

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<sup>3</sup> This item covers most exports and imports, i.e. transactions in respect of which:

- ownership is transferred from resident to non-resident or vice versa,
- payment or other compensation (payment in kind) is or will be made.

It should be noted that this applies to goods sent between entities of a same enterprise or of a same group of enterprises and to goods sent from/to central distribution depots, unless no payment or other compensation is made in respect of these transactions (in which case such transactions shall be listed under code 3).

<sup>4</sup> Including spare parts and other replacement deliveries made against payment.

<sup>5</sup> Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all the value of the goods. The benefits and risks of ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner.

<sup>6</sup> Including spare parts and other replacement deliveries made against payment.

<sup>7</sup> Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all the value of the goods. The benefits and risks of ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner.

<sup>8</sup> Return and replacement dispatches of goods originally recorded under headings 3 to 9 of column A should be recorded under the corresponding headings.

<sup>9</sup> Return and replacement dispatches of goods originally recorded under headings 3 to 9 of column A should be recorded under the corresponding headings.

|  |  |
|--|--|
| 4. Transactions with a view to processing <sup>10</sup> or contractor repair <sup>11</sup> (other than the transactions recorded under 7)  | <ol style="list-style-type: none"> <li>1. Processing</li> <li>2. Repair and maintenance against payment</li> <li>3. Repair and maintenance free of charge</li> </ol> |
| 5. Transactions after processing <sup>12</sup> or contractor repair <sup>13</sup> (other than the transactions recorded under 7)   | <ol style="list-style-type: none"> <li>1. Processing</li> <li>2. Repair and maintenance against payment</li> <li>3. Repair and maintenance free of charge</li> </ol> |
| 6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing <sup>14</sup> and other temporary uses <sup>15</sup> , with the exception of processing under contract or repair (delivery and return) | <ol style="list-style-type: none"> <li>1. Hire, loan, operational leasing</li> <li>2. Other temporary uses</li> </ol>  |
| 7. Transactions in connection with a joint defence programme or another intergovernmental production programme (e.g. Airbus)   |  |
| 8. Delivery of building material and equipment in connection with construction or civil engineering activities constituting part of a general contract <sup>16</sup>   |  |
| 9. Other transactions  |  |

### Box 25: Mode of transport at the border

The codes applicable (n1) are given below:

<sup>10</sup> Processing operations (whether or not under customs supervision) should be recorded under headings 4 and 5 of column A. Own-account processing operations are not covered by these headings and should be recorded under heading 1 of column A.

<sup>11</sup> 6 Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.

<sup>12</sup> Processing operations (whether or not under customs supervision) should be recorded under headings 4 and 5 of column A. Own-account processing operations are not covered by these headings and should be recorded under heading 1 of column A.

<sup>13</sup> 6 Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.

<sup>14</sup> 7 Operational leasing: all lease contracts other than financial leasing (see note3).

<sup>15</sup> This item covers goods exported/imported with the intention of subsequent reimport/re-export without any change of ownership taking place.

<sup>16</sup> The transactions recorded under heading 8 of column A involve goods which are not separately invoiced but for which a single invoice is made covering the total collective value. Where this is not the case, the transactions should be recorded under heading 1.

| Code | Description                   |
|------|-------------------------------|
| 1    | Sea transport                 |
| 2    | Rail transport                |
| 3    | Road transport                |
| 4    | Air transport                 |
| 5    | Postal consignment            |
| 7    | Fixed transport installations |
| 8    | Inland waterway transport     |
| 9    | Own propulsion                |

**Box 26: Inland mode of transport**

The codes listed for box 25 are applicable.

**Box 29: Office of exit/entry**

Use (an8) codes structured as follows:

- the first two characters (a2) serve to identify the country by means of the country code entered in box 2,
- the next six characters (an6) stand for the office concerned in that country. It is suggested that the following structure be adopted:

The first three characters (a3) would be taken up by the UN/LOCODE and the last three by a national alphanumeric subdivision (an3). If this subdivision is not used, the characters «000» should be inserted.

Example: BEBRU000: BE = ISO 3166 for Belgium, BRU = UN/LOCODE for the city of Brussels, 000 for the unused subdivision.

**Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind**

*Kind of packages*

Use the following codes.

(UN/ECE Recommendation No 21/REV. 1, August 1994)

| PACKAGING CODES |    |
|-----------------|----|
| Aerosol         | AE |

|                                    |    |
|------------------------------------|----|
| Ampoule, non-protected             | AM |
| Ampoule, protected                 | AP |
| Atomiser                           | AT |
| Bag                                | BG |
| Bag, multiply                      | MB |
| Bale, compressed                   | BL |
| Bale, non-compressed               | BN |
| Balloon, non-protected             | BF |
| Balloon, protected                 | BP |
| Bar                                | BR |
| Barrel                             | BA |
| Bars, in bundle/bunch/truss        | BZ |
| Basket                             | BK |
| Bin                                | BI |
| Board                              | BD |
| Boards, in bundle/bunch/truss      | BY |
| Bobbin                             | BB |
| Bolt                               | BT |
| Bottle, gas                        | GB |
| Bottle, non-protected, bulbous     | BS |
| Bottle, non-protected, cylindrical | BO |
| Bottle, protected, bulbous         | BV |
| Bottle, protected, cylindrical     | BQ |
| Bottlecrate/bottlerack             | BC |
| Box                                | BX |
| Bucket                             | BJ |
| Bulk, gas (at 1 031 mbar and       | VG |

|  |    |
|--|----|
| 15 °C)   |    |
| Bulk, liquefied gas (at abnormal temperature/pressure) | VQ |
| Bulk, liquid   | VL |
| Bulk, solid, fine particles («powders»)                | VY |
| Bulk, solid, granular particles («grains»)             | VR |
| Bulk, solid, large particles («nodules»)               | VO |
| Bunch  | BH |
| Bundle   | BE |
| Butt   | BU |
| Cage   | CG |
| Can, cylindrical                                       | CX |
| Can, rectangular                                       | CA |
| Canister   | CI |
| Canvas   | CZ |
| Carboy, non-protected                                  | CO |
| Carboy, protected                                      | CP |
| Carton   | CT |
| Case   | CS |
| Case, skeleton   | SK |
| Cask   | CK |
| Chest  | CH |
| Churn  | CC |
| Coffer   | CF |
| Coffin   | CJ |
| Coil   | CL |

|                                |    |
|--------------------------------|----|
| Collapsible tube               | TD |
| Cover                          | CV |
| Crate                          | CR |
| Crate, beer                    | CB |
| Crate, framed                  | FD |
| Crate, fruit                   | FC |
| Crate, milk                    | MC |
| Crate, shallow                 | SC |
| Creel                          | CE |
| Cup                            | CU |
| Cylinder                       | CY |
| Demijohn, non-protected        | DJ |
| Demijohn, protected            | DP |
| Drum                           | DR |
| Envelope                       | EN |
| Filmpack                       | FP |
| Firkin                         | FI |
| Flask                          | FL |
| Footlocker                     | FO |
| Frame                          | FR |
| Girder                         | GI |
| Girders, in bundle/bunch/truss | GZ |
| Hamper                         | HR |
| Hogshead                       | HG |
| Ingot                          | IN |
| Ingots, in bundle/bunch/truss  | IZ |
| Jar                            | JR |

|                               |    |
|-------------------------------|----|
| Jerrican, cylindrical         | JY |
| Jerrican, rectangular         | JC |
| Jug                           | JG |
| Jutebag                       | JT |
| Keg                           | KG |
| Log                           | LG |
| Logs, in bundle/bunch/truss   | LZ |
| Mat                           | MT |
| Matchbox                      | MX |
| Nest                          | NS |
| Net                           | NT |
| Package                       | PK |
| Packet                        | PA |
| Pail                          | PL |
| Parcel                        | PC |
| Pipe                          | PI |
| Pipes, in bundle/bunch/truss  | PZ |
| Pitcher                       | PH |
| Plank                         | PN |
| Planks, in bundle/bunch/truss | PZ |
| Plate                         | PG |
| Plates, in bundle/bunch/truss | PY |
| Pot                           | PT |
| Pouch                         | PO |
| Rednet                        | RT |
| Reel                          | RL |
| Ring                          | RG |

|                               |    |
|-------------------------------|----|
| Rod                           | RD |
| Rods, in bundle/bunch/truss   | RZ |
| Roll                          | RO |
| Sachet                        | SH |
| Sack                          | SA |
| Sack, multiwall               | MS |
| Sea-chest                     | SE |
| Sheet                         | ST |
| Sheetmetal                    | SM |
| Sheets, in bundle/bunch/truss | SZ |
| Shrinkwrapped                 | SW |
| Slipsheet                     | SL |
| Spindle                       | SD |
| Suitcase                      | SU |
| Tank, cylindrical             | TY |
| Tank, rectangular             | TK |
| Tea-chest                     | TC |
| Tin                           | TN |
| Tray                          | PU |
| Trunk                         | TR |
| Truss                         | TS |
| Tub                           | TB |
| Tube                          | TU |
| Tubes, in bundle/bunch/truss  | TZ |
| Tun                           | TO |
| Unpacked or unpackaged        | NE |
| Vacuum-packed                 | VP |

|              |    |
|--------------|----|
| Vat          | VA |
| Vial         | VI |
| Wickerbottle | WB |

**Box 33: Commodity Code**

*First subdivision (8 digits)*

To be completed using the headings of the Combined Nomenclature.

Where the form is used for Community transit procedure purposes, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. However, where Community legislation so requires, the Combined Nomenclature heading shall be used.

*Second subdivision (two characters)*

To be completed in accordance with the Taric code (two characters for the application of specific Community measures in respect of formalities to be completed at destination).

*Third subdivision (four characters)*

To be completed in accordance with the Taric code (first additional code).

*Fourth subdivision (four characters)*

To be completed in accordance with the Taric code (second additional code).

*Fifth subdivision (four characters)*

Codes to be adopted by the Member States concerned.

**Box 34a: Country-of-origin code**

Use the country codes entered in box 2.

**Box 34b: Region-of-origin/-production code**

Codes to be adopted by the Member States.

**Box 36: Preference**

This box is for three-digit codes comprising a single-digit component from 1). and a two-digit component from 2).

The relevant codes are given below:

|                         |
|-------------------------|
| First digit of the code |
|-------------------------|

|   |  |
|---|--|
| 1 | Tariff arrangement erga omnes  |
| 2 | Generalised System of Preferences (GSP)  |
| 3 | Tariff preferences other than those mentioned under code 2   |
| 4 | Non-imposition of customs duties under the provisions of customs union agreements concluded by the Community |

|                 |  |
|-----------------|--|
| Next two digits |  |
| 00              | None of the following  |
| 10              | Tariff suspension  |
| 15              | Tariff suspension with specified end-use   |
| 18              | Tariff suspension with certificate confirming the special nature of the product          |
| 19              | Temporary suspension for products imported with a certificate of airworthiness           |
| 20              | Tariff quota <sup>17</sup>   |
| 23              | Tariff quota with specified end-use <sup>18</sup>  |
| 25              | Tariff quota with certificate confirming the special nature of the product <sup>19</sup> |
| 28              | Tariff quota following outward processing <sup>20</sup>                                  |
| 40              | Special end-use resulting from the Common Customs Tariff                                 |
| 50              | Certificate confirming the special nature of the product                                 |

### **Box 37: Procedure**

#### *A. First subdivision*

The codes to be entered in this subdivision are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

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<sup>17</sup> Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.

<sup>18</sup> Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.

<sup>19</sup> Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.

<sup>20</sup> Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.

«Previous procedure» means the procedure under which the goods were placed before being placed under the procedure requested.

It should be noted that where the previous procedure is a warehousing procedure or temporary importation, or where the goods have come from a free zone, the relevant code should be used only where the goods have not been placed under a customs procedure with economic impact (inward processing, outward processing or processing under customs control).

For example: re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehousing procedure = 3151 (not 3171). (First operation = 5100; second operation = 7151: re-export = 3151).

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the «re-importation» aspect is to be given only when the goods are released for free circulation.

For example: entry for home use with simultaneous entry for free circulation of goods exported under the customs outward processing procedure and placed under a customs warehousing procedure on re-importation = 6121 (not 6171). (First operation: temporary export for outward processing = 2100; second operation: storage in customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).

The codes marked in the list below with the letter (a) cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.

For example: 4054 = entry for free circulation and home use of goods previously placed under the IP — suspension system in another Member State.

#### List of procedures for coding purposes

Two of these basic elements must be combined to produce a four-digit code.

|    |  |
|----|--|
| 00 | This code is used to indicate that there is no previous procedure (a)  |
| 01 | Free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which these provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.<br><br>Free circulation of goods simultaneously redispached in the context of trade between the Community and the countries with which it has formed a customs union.<br><br>Example: Goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands. |
| 02 | Free circulation of goods with a view to applying the inward processing procedure (drawback system).<br><br>Explanation: Inward processing (drawback system) in accordance with Article 114(1)(b) of the Code.   |

|    |  |
|----|--|
| 07 | <p>Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.</p> <p>Explanation: This code is to be used where the goods are released for free circulation but where VAT and possibly excise duties have not been paid.</p> <p>Examples: Imported machines are released for free circulation but VAT has not been paid. While the goods are placed in a tax warehouse or approved area, payment of the VAT is suspended.</p> <p>Imported cigarettes are released for free circulation but VAT and excise duties have not been paid. While the goods are stored in a tax warehouse or approved area, payment of the VAT and excise duties is suspended.</p> |
| 10 | <p>Permanent export.</p> <p>Example: Normal export of Community goods to a third country, but also export of Community goods to parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC do not apply (OJ L 145, 13.6.1977, p. 1).</p>  |
| 11 | <p>Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure.</p> <p>Explanation: Prior export (EX-IM) in accordance with Article 115(1)(b) of the Code.</p> <p>Example: Export of cigarettes manufactured from Community tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.</p>  |
| 21 | <p>Temporary export under the outward processing procedure.</p> <p>Explanation: Outward processing procedure under Articles 145 to 160 of the Code. See also code 22.</p>  |
| 22 | <p>Temporary export other than that referred to under code 21.</p> <p>Example: The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).</p>  |
| 23 | <p>Temporary export for return in the unaltered state.</p> <p>Example: Temporary export for exhibitions of articles such as samples, professional equipment, etc.</p>  |
| 31 | <p>Re-export.</p> <p>Explanation: Re-export of non-Community goods following a suspensive arrangement with economic impact.</p> <p>Example: Goods are placed under a customs warehousing procedure and</p>   |

|    |   |
|----|---|
|    | subsequently declared for export.   |
| 40 | <p>Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.</p> <p>Example: Goods coming from a third country with payment of the customs duties and VAT.</p>  |
| 41 | <p>Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system).</p> <p>Example: Inward processing procedure with payment of customs duties and national taxes on import.</p>   |
| 42 | <p>Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.</p> <p>Example: Import of goods with exemption from VAT through a tax representative.</p>  |
| 43 | <p>Simultaneous release for free circulation and home use of goods subject to specific measures connected with the collection of an amount during the transitional period following the accession of new Member States.</p> <p>Example: Release for free circulation of agricultural products subject, during a special transitional period following the accession of new Member States, to a special customs procedure or special measures between the new Member States and the rest of the Community of the kind applied in their time to ES and PT.</p>  |
| 45 | <p>Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.</p> <p>Explanation: VAT or excise exemption by placing the goods under a fiscal warehouse procedure.</p> <p>Examples: Cigarettes imported from a third country are released for free circulation and VAT has been paid. While the goods are in the tax warehouse or approved area, the payment of excise duties is suspended.</p> <p>Cigarettes imported from a third country are released for free circulation and excise duties are paid. While the goods are in the tax warehouse or approved area the payment of VAT is suspended.</p> |
| 48 | <p>Entry for home use with simultaneous release for free circulation of replacement goods under the customs outward processing procedure prior to the export of the temporary export goods.</p> <p>Explanation: Standard exchange system (IM-EX), prior importation in accordance with Article 154(4) of the Code.</p>  |
| 49 | <p>Entry for home use of Community goods in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which those provisions do not apply, or in</p>   |

|    |  |
|----|--|
|    | <p>the context of trade between the parts of that territory where these provisions do not apply.</p> <p>Entry for home use of goods in the context of trade between the Community and the countries with which it has formed a customs union.</p> <p>Explanation: Import with entry for home use of goods from parts of the Community to which the Sixth VAT Directive (77/388/EEC) does not apply. The use of the SAD is laid down in Article 206.</p> <p>Examples: Goods arriving from Martinique and entered for home use in Belgium.<br/>Goods coming from Turkey and entered for home use in Germany.</p> |
| 51 | <p>Inward processing procedure (suspension system).</p> <p>Explanation: Inward processing (suspension system) in accordance with Article 114(1)(a) and (2)(a) of the Code.</p>   |
| 53 | <p>Import under temporary import procedure.</p> <p>Example: Temporary importation, e.g. for an exhibition.</p>   |
| 54 | <p>Inward processing (suspension system) in another Member State (without their being released for free circulation in that Member State).(a)</p> <p>Explanation: This code is used to record the operation for the purposes of statistics on intra-Community trade.</p> <p>Example: Goods from a third country are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).</p>   |
| 61 | <p>Re-importation with simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.</p>   |
| 63 | <p>Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.</p> <p>Example: Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative.</p>   |
| 68 | <p>Re-importation with partial entry for home use and simultaneous entry for free circulation and placing of goods under a warehousing procedure other than a customs warehousing procedure.</p> <p>Example: Processed alcoholic beverages are re-imported and placed in an excise warehouse.</p>  |
| 71 | <p>Placing of goods under the customs warehousing procedure.</p> <p>Explanation: Placing of goods under the customs warehousing procedure. This in no way precludes the simultaneous placement of goods in, say, an excise or VAT</p>  |

|    |  |
|----|--|
|    | warehouse.   |
| 76 | <p>Placing under the customs warehousing procedure or in a free zone with advance payment of export refunds of products or goods intended for export without further processing.</p> <p>Example: Storage of goods intended for export with advance payment of export refunds. (Article 5(2) of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products (OJ L 62, 7. 3. 1980, p. 5)).</p>                           |
| 77 | <p>Placing in an export warehouse, free zone or free warehouse with advance payment of export refunds of processed products or goods intended for export after processing.</p> <p>Example: Storage of processed products and goods obtained from basic products intended for export with advance payment of export refunds. (Article 4(2) of Regulation (EEC) No 565/80.</p>   |
| 78 | Entry of goods for a free zone subject to type II controls.  |
| 91 | Placing of goods under processing under customs control.   |
| 92 | <p>Processing under customs control in another Member State (without release for free circulation in that Member State).(a)</p> <p>Explanation: This code is used to record the operation for the purposes of statistics on intra-Community trade.</p> <p>Example: Goods from a third country are processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092) or further processing (9192).</p> |

### *B. Second subdivision*

- Where this box is used to specify a Community procedure, a code composed of an alphabetic character followed by two alpha-numeric characters must be used, the first character of which identifies a category of measures in the following manner:

|                       |     |
|-----------------------|-----|
| Inward processing     | Axx |
| Outward processing    | Bxx |
| Relief                | Cxx |
| Temporary import      | Dxx |
| Agricultural products | Exx |
| Other                 | Fxx |

| <i>Inward processing (IP)</i><br><i>(Article 114 of the Code)</i>  |      |
|--|------|
| Procedure  | Code |
| Import   |      |
| Goods entered for an IP procedure (suspension system) after prior export of compensating products obtained from milk and milk products | A01  |
| Goods placed under an IP procedure (suspension system) and intended for military use abroad  | A02  |
| Goods placed under an IP procedure (suspension system) and intended for re-export to the continental shelf                             | A03  |
| Goods placed under an IP procedure (suspension system) (VAT only)  | A04  |
| Goods placed under an IP procedure (suspension system) (VAT only) and intended for re-export to the continental shelf                  | A05  |
| Goods placed under an IP procedure (drawback system) and intended for military use abroad  | A06  |
| Goods placed under an IP procedure (drawback system) and intended for re-export to the continental shelf                               | A07  |
| Goods which are placed under an IP procedure (suspension system) without suspension of excise duties.                                  | A08  |
| Export   |      |
| Compensating products obtained from milk and milk products   | A51  |
| Compensating products placed under an IP procedure (suspension system) (VAT only)  | A52  |
| Compensating products placed under an IP procedure and intended for military use abroad  | A53  |

| <i>Outward processing (OP)</i><br><i>(Article 145 of the Code)</i> |      |
|--|------|
| Procedure  | Code |
| Import   |      |

|   |     |
|---|-----|
| Compensating products returning to the Member State in which duties were paid   | B01 |
| Compensating products returning after repair under guarantee  | B02 |
| Compensating products returning after replacement under guarantee   | B03 |
| Compensating products returning after outward processing and VAT suspension in case of end-use.   | B04 |
| Compensating products returning with partial relief of customs duties when the cost of the processing operation is used for calculation (article 591) | B05 |
| Export  |     |
| Goods imported for IP exported for repair under OP  | B51 |
| Goods imported for IP exported for replacement under guarantee  | B52 |
| OP under agreements with third countries, possibly combined with VAT OP   | B53 |
| VAT OP only   | B54 |

| <i>Relief</i><br>(Regulation (EEC) No 918/83)  |            |      |
|--|------------|------|
|  | Article No | Code |
| Relief from import duties  |            |      |
| Personal property belonging to natural persons transferring their normal place of residence to the Community | 2          | C01  |
| Goods imported on the occasion of a marriage (trousseaux and household effects)                              | 11.1       | C02  |
| Goods imported on the occasion of a marriage (presents customarily given on the occasion of a marriage)      | 11.2       | C03  |
| Personal property acquired by inheritance  | 16         | C04  |
| Household effects for furnishing a secondary residence   | 20         | C05  |
| School outfits, scholastic materials and other scholastic household effects                                  | 25         | C06  |
| Consignments of negligible value   | 27         | C07  |

|   |                |     |
|---|----------------|-----|
| Consignments sent from one private individual to another  | 29             | C08 |
| Capital goods and other equipment imported on the transfer of activities from a third country into the Community                                    | 32             | C09 |
| Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity | 38             | C10 |
| Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I   | 50             | C11 |
| Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II  | 51             | C12 |
| Educational, scientific and cultural materials; scientific instruments and apparatus (spare parts, components, accessories and tools)               | 53             | C13 |
| Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community   | 59a            | C14 |
| Laboratory animals and biological or chemical substances intended for research  | 60             | C15 |
| Therapeutic substances of human origin and blood-grouping and tissue-typing reagents  | 61             | C16 |
| Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment                                | 63a            | C17 |
| Reference substances for the quality control of medicinal products  | 63c            | C18 |
| Pharmaceutical products used at international sports events   | 64             | C19 |
| Goods for charitable or philanthropic organisations   | 65             | C20 |
| Articles in Annex III intended for the blind  | 70             | C21 |
| Articles in Annex IV intended for the blind imported by blind persons themselves for their own use.   | 71, 1st indent | C22 |
| Articles in Annex IV intended for the blind imported by certain institutions or organisations   | 71, 2nd indent | C23 |
| Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use             | 72; 74         | C24 |
| Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations                        | 72; 74         | C25 |

|  |     |     |
|--|-----|-----|
| Goods imported for the benefit of disaster victims   | 79  | C26 |
| Honorary decorations or awards   | 86  | C27 |
| Presents received in the context of international relations  | 87  | C28 |
| Goods to be used by monarchs or heads of state   | 90  | C29 |
| Samples of goods imported for trade promotion purposes   | 91  | C30 |
| Printed matter and advertising material imported for trade promotion purposes  | 92  | C31 |
| Products used or consumed at a trade fair or similar event   | 95  | C32 |
| Goods imported for examination, analysis or test purposes  | 100 | C33 |
| Consignments sent to organisations protecting copyrights or industrial and commercial patent rights                    | 107 | C34 |
| Tourist information literature   | 108 | C35 |
| Miscellaneous documents and articles   | 109 | C36 |
| Ancillary materials for the stowage and protection of goods during their transport                                     | 110 | C37 |
| Litter, fodder and feedingstuffs for animals during their transport  | 111 | C38 |
| Fuel and lubricants present in land motor vehicles   | 112 | C39 |
| Materials for cemeteries for, and memorials to, war victims  | 117 | C40 |
| Coffins, funerary urns and ornamental funerary articles  | 118 | C41 |
| Relief from export duties  |     |     |
| Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country | 120 | C51 |
| Fodder and feedingstuffs accompanying animals during their exportation   | 126 | C52 |

|                                       |                            |      |
|---------------------------------------|----------------------------|------|
| <i>Temporary import</i>               |                            |      |
| <i>(The Code and this Regulation)</i> |                            |      |
| Procedure                             | Article of this Regulation | Code |
| Pallets                               | 556                        | D01  |

|  |         |     |
|--|---------|-----|
| Containers   | 557     | D02 |
| Means of transport   | 558     | D03 |
| Personal effects and goods for sports purposes imported by travellers  | 563     | D04 |
| Welfare material for seafarers   | 564     | D05 |
| Disaster relief material   | 565     | D06 |
| Medical, surgical and laboratory equipment   | 566     | D07 |
| Animals  | 567     | D08 |
| Goods intended for activities in keeping with the particularities of the frontier zone                           | 567     | D09 |
| Sound, image or data carrying media  | 568     | D10 |
| Publicity material   | 568     | D11 |
| Professional equipment   | 569     | D12 |
| Pedagogic material and scientific equipment  | 570     | D13 |
| Packings, full   | 571     | D14 |
| Packings, empty  | 571     | D15 |
| Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles | 572     | D16 |
| Special tools and instruments  | 572     | D17 |
| Goods to be subjected to tests   | 573(a)  | D18 |
| Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract                    | 573(b)  | D19 |
| Goods used to carry out tests  | 573(c)  | D20 |
| Samples  | 574     | D21 |
| Replacement means of production  | 575     | D22 |
| Goods to be exhibited or used at a public event  | 576(1)  | D23 |
| Goods for approval (two months)  | 576(2)  | D24 |
| Works of art, collectors' items and antiques   | 576(3a) | D25 |
| Goods imported with a view to their sale by auction  | 576(3b) | D26 |

|   |        |     |
|---|--------|-----|
| Spare parts, accessories and equipment                                  | 577    | D27 |
| Goods imported in particular situations having no economic effect       | 578(b) | D28 |
| Goods imported occasionally and for a period not exceeding three months | 578(a) | D29 |

|   |                     |      |
|---|---------------------|------|
|   | Article of the Code | Code |
| Temporary importation with partial relief from duties | 142                 | D51  |

| Agricultural products   |      |
|---|------|
| Procedure   | Code |
| Import  |      |
| Use of the unit values for the determination of the customs value for certain perishable goods (Articles 173 — 177)                             | E01  |
| Standing import values (for example: Regulation (EC) No 3223/94)  | E02  |
| Export  |      |
| Agricultural products for which a refund is requested, subject to an export certificate (Annex I goods).  | E51  |
| Agricultural products for which a refund is requested, not requiring an export certificate (Annex I goods).                                     | E52  |
| Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate (Annex I goods).       | E53  |
| Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).                                     | E61  |
| Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)                                   | E62  |
| Agricultural products for which a refund is requested, exported in small quantities, without a refund certificate (non-Annex I goods)           | E63  |
| Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks. | E71  |

|       |
|-------|
| Other |
|-------|

| Procedure  | Code |
|--|------|
| Import   |      |
| Relief from import duties for returned goods (Article 185 of the Code)   | F01  |
| Relief from import duties for returned goods (Special circumstances provided for in Article 844, 1: agriculture goods)   | F02  |
| Relief from import duties for returned goods (Special circumstances provided for in Article 846, 2: repair or restoration)   | F03  |
| Compensatory products which return to the Community after having been previously exported or re-exported (Article 187 of the Code)   | F04  |
| Processing under customs control where the economic conditions are deemed to be fulfilled (Article 552, 1, first subparagraph)   | F11  |
| Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a third country by vessels registered or recorded in a Member State and flying the flag of the state                                    | F21  |
| Exemption from import duties of products obtained from products of sea-fishing and other products taken from the territorial sea of a third country on board factory-ships registered or recorded in a Member State and flying the flag of the state | F22  |
| Goods which, after having been under an outward-processing procedure, are placed under a warehousing procedure without suspension of excise duties   | F31  |
| Goods which, after having been under an inward-processing procedure, are placed under a warehousing procedure without suspension of excise duties  | F32  |
| Goods which, after having been in a free zone subject to type-II controls, are placed under a warehousing procedure without suspension of excise duties  | F33  |
| Goods which, after having been subject to processing under customs control, are placed under a warehousing procedure without suspension of excise duties   | F34  |
| Release for free circulation of goods for events or for sale placed under temporary importation, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation                                   | F41  |
| Release for free circulation of compensating products when their own customs duties are to be applied (Article 122(a) of the Code)   | F42  |
| Release for free circulation of goods placed under an IP procedure, or release for free circulation of compensating products without compensatory interests (Article 519, paragraph 4)   | F43  |
| Export   |      |
| Exports for military use   | F51  |

|  |     |
|--|-----|
| Victualling  | F61 |
| Victualling of goods eligible for refunds                                  | F62 |
| Entry in victualling warehouse (Articles 40-43 Regulation (EEC) No 800/99) | F63 |
| Exit from victualling warehouse of goods intended for victualling          | F64 |

2. Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

#### **Box 40: Summary declaration/Previous document**

This box is for alphanumeric (an..26) codes.

Each code has three components, which are separated by dashes (-). The first component (a1) consists of three different letters and is used to distinguish between the three categories mentioned below. The second component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The third component (an..20) represents the particulars needed to recognise the document, either its identification number or another recognisable reference.

##### *1. The first component (a1):*

the summary declaration, represented by «X»,

the initial declaration, represented by «Y»

the previous document, represented by «Z»,

##### *2. The second component (an..3):*

Choose the abbreviation for the document from the «list of abbreviations for documents».

This list includes the code «CLE», which stands for «date and reference of the entry of the goods in the records». (Article 76(1)(c) of the Code). The date is coded as follows: *yyyymmdd*.

##### *3. The third component (an..20):*

The identification number or another recognisable reference of the document is inserted here.

Examples:

- The previous document is a T1 transit document to which the office of destination has assigned the number «238544». The code will therefore be «Z-821-238544». («Z» for previous document, «821» for the transit procedure and «238544» for the document's registration number (or the MRN for the NCTS operations))

- A cargo manifest bearing the number «2222» is used as a summary declaration. The code will be «X-785-2222». («X» for the summary declaration, «785» for the cargo manifest and «2222» for the manifest's identification number).
- Goods were entered in the records on 14 February 2002. The code will therefore be «Y-CLE-20020214-5» («Y» to show there was an initial declaration, «CLE» for «entry in the records», «20020214» for the date of entry, «2002» being the year, «02» the month, «14» the day and «5» for the reference of the entry in the records).

| List of abbreviations for documents                    |     |
|--|-----|
| Container list   | 235 |
| Loading list (delivery note)                           | 270 |
| Packing list   | 271 |
| Proforma invoice                                       | 325 |
| Commercial invoice                                     | 380 |
| House waybill  | 703 |
| Master bill of lading                                  | 704 |
| Bill of lading   | 705 |
| CIM consignment note (rail)                            | 720 |
| Road list SMGS   | 722 |
| Road consignment note                                  | 730 |
| Air waybill  | 740 |
| Master air waybill                                     | 741 |
| Despatch note (post parcels)                           | 750 |
| Multimodal/combined transport document                 | 760 |
| Cargo manifest   | 785 |
| Bordereau  | 787 |
| Community transit Declaration — Mixed consignments (T) | 820 |
| External Community transit Declaration (T1)            | 821 |
| Internal Community transit Declaration (T2)            | 822 |
| Control copy T5  | 823 |

|  |     |
|--|-----|
| TIR carnet   | 952 |
| ATA carnet   | 955 |
| Reference/date of entry of the goods in the records        | CLE |
| Information sheet INF3                                     | IF3 |
| Information sheet INF8                                     | IF8 |
| Cargo manifest — simplified procedure                      | MNS |
| Internal Community transit Declaration — Article 340 c, 1) | T2F |
| T2M  | T2M |
| Other  | ZZZ |

If the above document is drawn up using the SAD, the abbreviation will comprise the codes specified for the first subdivision of box 1. (IM, EX, CO and EU)

#### **Box 43: Valuation method**

The provisions used to determine the customs value of imported goods are to be coded as follows:

| Code | Relevant Article of the Code | Method   |
|------|------------------------------|--|
| 1    | 29(1)                        | Transaction value of the imported goods                |
| 2    | 30(2)(a)                     | Transaction value of identical goods                   |
| 3    | 30(2)(b)                     | Transaction value of similar goods                     |
| 4    | 30(2)(c)                     | Deductive value method                                 |
| 5    | 30(2)(d)                     | Computed value method                                  |
| 6    | 31                           | Value based on the data available («fall-back» method) |

#### **Box 44: Additional information/Documents produced/Certificates and authorisations**

##### *1. Additional information*

A five-digit code is used to encode additional information of a customs nature. This code follows the additional information unless Community law provides for the code to be used in place of the text.

Example: In a simplified export procedure, copy 3 must contain the information «simplified export procedure». (Article 280(3). «Simplified exportation — 30100» should therefore be entered in box 44.

Community law provides for certain additional information to be entered in boxes other than box 44. However, such additional information should be coded according to the same rules as the information to be specifically entered in box 44. Furthermore, where Community law fails to specify the box in which information is to be entered, that information is to be entered in box 44.

All types of additional information are listed at the end of this Annex.

Member States may provide for the use of national additional information provided that their codification presents a structure different to the codes for Community additional information.

## 2. Documents produced, certificates and authorisations

- (a) Documents, certificates and Community or international authorisations produced in support of the declaration must be entered in the form of a code composed of 4 alpha-numeric characters, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations and their respective codes can be found in the Taric database.
- (b) National documents, certificates and authorisations produced in support of the declaration must be entered in the form of a code composed of an numeric character followed by 3 alpha-numeric characters (Ex: 2123, 34d5), possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that Member State's own nomenclature.

### Box 47: Calculation of taxes

*First column: Type of tax*

- (a) The codes applicable are given below:

|   |     |
|---|-----|
| Customs duties on industrial products   | A00 |
| Customs duties on agricultural products | A10 |
| Additional duties                       | A20 |
| Definitive antidumping duties           | A30 |
| Provisional antidumping duties          | A35 |
| Definitive countervailing duties        | A40 |
| Provisional countervailing duties       | A45 |
| VAT                                     | B00 |
| Compensatory interest (VAT)             | B10 |

|  |     |
|--|-----|
| Interest on arrears (VAT)                      | B20 |
| Export taxes                                   | C00 |
| Export taxes on agricultural products          | C10 |
| Interest on arrears                            | D00 |
| Compensatory interest (I.e. Inward processing) | D10 |
| Duties collected on behalf of other countries  | E00 |

- (b) Codes exclusively for national use must be composed of a numeric character followed by two alphanumeric characters according to that Member State's own nomenclature.

*Last column: Method of payment*

| The following codes may be used by the Member States: |   |  |
|---|---|--|
| A   | : | Payment in cash  |
| B   | : | Payment by credit card   |
| C   | : | Payment by cheque  |
| D   | : | Other (e. g. direct debit to agent's cash account)   |
| E   | : | Deferred or postponed payment  |
| F   | : | Deferred payment — customs system  |
| G   | : | Postponed payment — VAT system (Article 23 Sixth VAT Directive)  |
| H   | : | Electronic credit transfer   |
| J   | : | Payment through post office administration (postal consignments) or other public sector or government department |
| K   | : | Excise credit or rebate  |
| M   | : | Security, including cash deposit   |
| P   | : | From agent's cash account  |
| R   | : | Guarantee  |
| S   | : | Individual guarantee account   |
| T   | : | From agent's guarantee account   |

|   |   |   |
|---|---|---|
| U | : | From agent's guarantee — standing authority   |
| V | : | From agent's guarantee — individual authority |
| O | : | Guarantee lodged with Intervention Agency.    |

#### **Box 49: Identification of warehouse**

The code to be entered has the following three-part structure:

|   |                                   |
|---|-----------------------------------|
| the letter identifying the type of warehouse in accordance with the descriptions contained in Article 525 (a1). For warehouses other than those mentioned in Article 525, the following codes should be used: |                                   |
| Y   | for a non-customs warehouse       |
| Z   | for a free zone or free warehouse |

- the identification number allocated by the Member State when issuing the authorisation (an..14)
- the country code for the authorising Member State, as defined in box 2 (a2).

#### **Box 51: Intended offices of transit (and country)**

Use the codes entered in box 29.

#### **Box 52: Guarantee**

Guarantee codes

The codes applicable (n1) are given below:

| Situation  | Code | Other entries   |
|--|------|---|
| For guarantee waiver (Articles 94(4) of the Code and 380(3)) | 0    | — guarantee waiver certificate number                                 |
| For comprehensive guarantee                                  | 1    | — comprehensive guarantee certificate number<br>— office of guarantee |
| For individual guarantee by a guarantor                      | 2    | — reference to the guarantee undertaking<br>— office of guarantee     |
| For individual guarantee in cash                             | 3    |   |

|   |   |   |
|---|---|---|
| For individual guarantee in the form of vouchers                | 4 | — individual guarantee voucher number                             |
| For guarantee waiver (Article 95 of the Code)                   | 6 |   |
| For guarantee waiver for certain public bodies                  | 8 |   |
| For individual guarantee of the type under point 3 of Annex 47a | 9 | — reference to the guarantee undertaking<br>— office of guarantee |

Entering countries under the heading «not valid for»:

Use the country codes entered in box 2.

**Box 53: Office of destination (and country)**

Use the codes entered in box 29.

*Additional information — code XXXXX*

| General category — Code 0xxxx |   |                            |             |       |
|-------------------------------|---|----------------------------|-------------|-------|
| Legal basis                   | Subject   | Additional information     | Box         | Code  |
| Article 497 § 3               | Application for authorisation on the declaration for a customs procedure with economic impact | «Simplified authorisation» | 44          | 00100 |
| Annex 37                      | Several exporters, consignees or previous documents   | «Other»                    | 2, 8 and 40 | 00200 |
| Annex 37                      | Identity between declarant and consignor  | «Consignor»                | 14          | 00300 |
| Annex 37                      | Identity between declarant and exporter   | «Exporter»                 | 14          | 00400 |
| Annex 37                      | Identity between declarant and consignee  | «Consignee»                | 14          | 00500 |

| On import: Code 1xxxx          |   |                            |     |       |
|--------------------------------|---|----------------------------|-----|-------|
| Article                        | Subject   | Additional information     | Box | Code  |
| 2 paragraph 1 of Regulation No | Temporarily suspension of the autonomous duties | «Import with airworthiness | 44  | 10100 |

|                 |  |                               |    |       |
|-----------------|--|-------------------------------|----|-------|
| 1147/2002       |  | certificate»                  |    |       |
| 549 Paragraph 1 | Discharge of inward processing (suspension system)                                       | IP/S goods                    | 44 | 10200 |
| 549 Paragraph 2 | Discharge of inward processing (suspension system) (specific commercial policy measures) | IP/S goods, Commercial policy | 44 | 10300 |
| 550             | Discharge of inward processing (drawback)  | IP/D goods                    | 44 | 10400 |
| 583             | Temporary admission  | «TA goods»                    | 44 | 10500 |

| On export: Code 3xxxx |   |   |              |       |
|-----------------------|---|---|--------------|-------|
| Article               | Subject   | Additional information  | Box          | Code  |
| 280(3)                | Incomplete export declaration                   | «Simplified exportation»  | 44           | 30100 |
| 286(4)                | Local clearance procedure                       | «Simplified exportation» with the number of the authorisation and the name of the customs office of issue             | 44 of copy 3 | 30200 |
| 298                   | Export of agricultural goods subject to end-use | Article 298 Regulation (EEC) No 2454/93 End-use: Goods destined for exportation — agricultural refunds not applicable | 44           | 30300 |
| 793(3)                | The desire to have copy 3 returned              | «RET-EXP»   | 44           | 30400 |