

Box 37, second subdivision

The SAD Guidelines give more detailed information on some of the provisions and the codes included in Annexes 37 and 38 CCIP. To have their complete text please consult Annexes 37 and 38 CCIP.

The table set out below gives explanation about **some** of the possible Community codes in box 37 second subdivision.

There is only room for one code in box 37(2). Consequently if more than one code is possible at the same time, preferably the most significant code must be entered in box 37(2) while other codes may be inserted in other boxes e.g. box 44 depending on *ad hoc* technical solutions that Member States have developed.

<i>Inward processing (IP) (Category A)</i>		
<i>(Article 114 of the Code)</i>		
Procedure	Legal base	Code
Import		
Goods placed under an IP procedure (suspension system) (VAT only)	Article 114 CC and national provisions of Member States	A04

<i>Outward processing (OP) (Category B)</i>		
<i>(Article 145 of the Code)</i>		
Procedure	Legal base	Code
Import		
Compensating products returning after repair under guarantee	Article 152-153 CC	B02
Compensating products returning after replacement under guarantee	Article 154-159 CC	B03
Compensating products returning with partial relief of customs duties when the cost of the processing operation is used for calculation (Article 591)	Article 591 IPCC	B05

Relief (Category C)			
(Regulation (EEC) No 918/83)¹			
	Article No	Code	Explanation /Example
Relief from import duties			
Consignments of negligible value dispatched direct from a third country to a consignee in the Community	27	C07	Normally the goods must be declared orally but the customs authorities can require a written declaration Article 227 and 235 CCIP
Consignments sent from a third country from one private individual to another	29	C08	Normally the goods must be declared orally but the customs authorities can require a written declaration Article 227 and 235 CCIP
Capital goods and other equipment imported on the transfer of activities from a third country into the Community	32	C09	<u>Example:</u> A Korean car company ended production in the USA. In order to acquire access to the EU market it is building a factory in Slovakia for which it will use, for example, press machines and welding automates previously used in the US factory for two years. A US beverages company established a branch in Lithuania. Equipment for this branch is transported from another branch of the same US company, which stopped its activities in Belarus.
Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country	120	C51	Sleeping code at this moment
Fodder and feedingstuffs accompanying animals during their exportation	126	C52	Sleeping code at this moment

¹ Amended recently by Reg. No 274/2008 of 17 March 2008 that will apply from 1 December 2008.

Temporary import (Category D) <i>(The Customs Code and CCIP)</i>			
Procedure	Article CCIP	Code	Explanation /Example
Pallets	556	D01	<p>Pallets must be mentioned in box 31 as the kind of packaging when goods are transported on pallets (means of transport). When empty pallets are temporarily imported this code can be used. Normally the pallets must be declared orally (Article 229 of the CCIP) or declared in accordance with Articles 232 and 233 of the CCIP.</p>
Containers	557	D02	<p>Containers must be mentioned in box 31, indicating the container number, when goods are transported in containers (means of transport). When empty containers are temporarily imported this code can be used. Normally the containers must be declared orally (Article 229 of the CCIP) or declared in accordance with Articles 232 and 233 of the CCIP.</p>
Means of transport	558	D03	<p>Means of transport must be mentioned in box 18, indicating their registration number when goods are transported in them. When empty means of transport are temporarily imported this code can be used. Normally the means of transport must be declared orally (Article 229 of the CCIP) or declared in accordance with Articles 232 and 233 of the CCIP.</p>

Procedure	Article CCIP	Code	Explanation /Example
<p>Packings, full</p> <p>General rule 5 for the interpretation of the Combined Nomenclature</p> <p>In addition to the foregoing provisions, the following rules must apply in respect of the goods referred to therein:</p> <p>(a) camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, must be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;</p> <p>(b) subject to the provisions of rule 5(a), packing materials and packing containers (1) presented with the goods therein must be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.</p> <p>(1) The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a).</p>	571	D14	<p>When the declarant opts for separate declarations for the packing materials and for the goods based on general rule 5 (packing materials suitable for repetitive use) this code can be used only in the separate goods item for the packing materials under the customs procedure for temporary importation. The goods themselves may be placed under every possible customs procedure.</p>

Agricultural products (Category E)			
Procedure	Legal base	Code	Explanation /Example
Import			
Use of the unit price for the determination of the customs value for certain perishable goods	152(1)a)a CCIP	E01	
Export			
Agricultural products for which a refund is requested, subject to an export certificate (Annex I goods).	Article 4 (1) subparagraph 1 Reg. (EC) No. 800/99 in conjunction with the specific common market organisation (e.g. cereal products, Article 14 (1) Reg. (EC) 1784/2003)	E51	Entitlement to a refund for the export of Annex I goods is conditional on presentation of an export certificate with advance fixing of the refund.
Agricultural products for which a refund is requested, not requiring an export certificate (Annex I goods).	Article 4 (1) subparagraph 2, 2 nd and 3 rd indent Reg. (EC) No. 800/99	E52	Entitlement to a refund for the export of Annex I goods is not conditional on presentation of an export certificate with advance fixing of the refund because of an exemption rule.
Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate (Annex I goods).	Article 4 (1) subparagraph 2, 1 st indent Reg. (EC) No. 800/99	E53	See above
Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).	Article 22 (2) subparagraph 1 Reg. (EC) No. 1043/2005	E61	The demand of a refund for the export of non-Annex I goods depends on the presentation of a refund certificate.
Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)	Article 22 (2) subparagraph 2 Reg. (EC) No. 1043/2005	E62	The demand of a refund for the export of non-Annex I goods does not depend on the presentation of a refund certificate because of an exemption rule (not the export of small quantities referred to in Chapter IV Reg. (EC) No. 1043/2005).
"Agricultural products for which a refund is requested, not requiring a refund certificate because the "small-exporter"-rule is applicable (non-Annex I goods)"	Article 22 (2) subparagraph 2, Article 47 (2) Reg. (EC) No. 1043/2005	E63	The demand of a refund for the export of non-Annex I goods does not depend on the presentation of a refund certificate because the agricultural products are exported in small quantities..

Other (Category F)			
Procedure	Legal base	Code	Explanation /Example
Import			
Relief from import duties for returned goods (Article 185 of the Code)		F01	Only relief for import duties. National taxes are applicable
Relief from import duties for returned goods (Special circumstances provided for in Article 844, 1: agriculture goods)		F02	Only relief for import duties. National taxes are applicable
Relief from import duties for returned goods (Special circumstances provided for in Article 846, 2: repair or restoration)		F03	Only relief for import duties. National taxes are applicable
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	Article 582 CCIP	F41	
Export			
Victualling		F61	Article 15 (4) and (7)VAT directive. Art 24 (a) of Reg. 1917/2000 is applicable while box 37(2) is in use for statistical purposes

Procedure	Legal base	Code	Explanation /Example
Vitualling of goods eligible for refunds	Article 36 Reg. (EC) 800/1999 and Article 4 (1) subparagraph 2, 2 nd indent Reg. (EC) No. 800/99	F62	<p>This procedure can be treated as an export from the customs territory of the Community.</p> <p>An export or refund certificate is not required.</p>
Entry in vitualling warehouse (Articles 40-43 Regulation (EEC) No 800/99)	Article 40-43 Reg. (EC) 800/1999 and Article 4 (1) subparagraph 2, 2 nd indent Reg. (EC) No. 800/99	F63	<p>This procedure can be treated as an export from the customs territory of the Community.</p> <p>An export or refund certificate is not required.</p>