▼M24

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee   No

1 DECLARATION

C   BIS

3 Forms

8

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code   a   b   35 Gross mass (kg)   36 Preference

37 PROCEDURE   38 Net mass (kg)   39 Quota

40 Summary declaration/Previous document

41 Supplementary units   42 Item price   43 V.M. Code

44 Additional information/ Documents produced/ Certificates and authori- zations

A.I. Code   45 Adjustment

46 Statistical value

SUMMARY

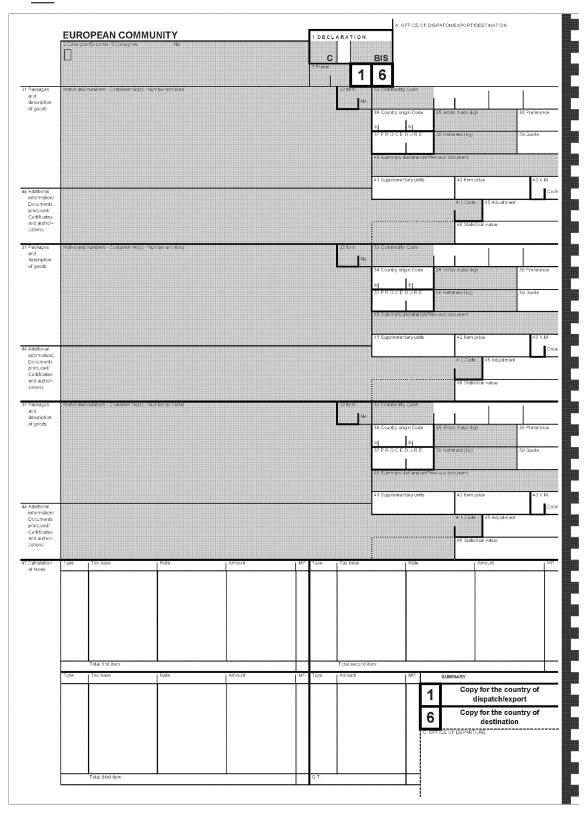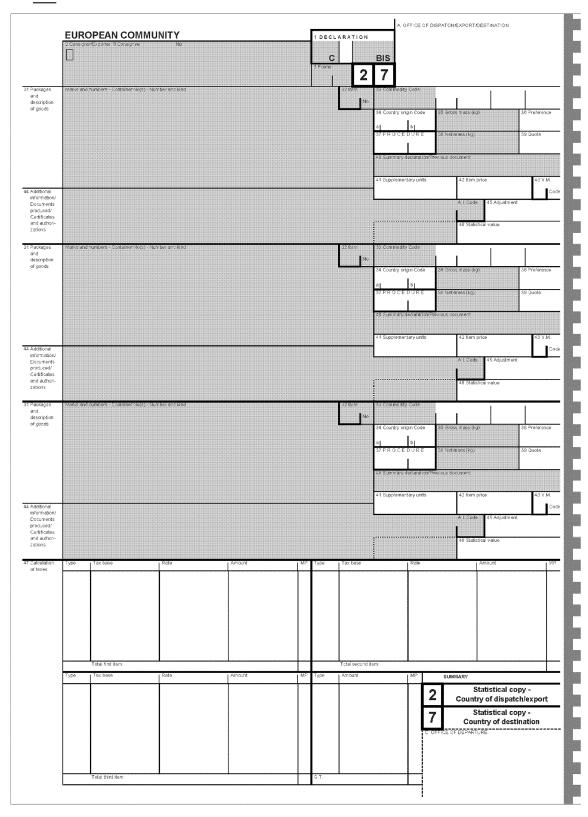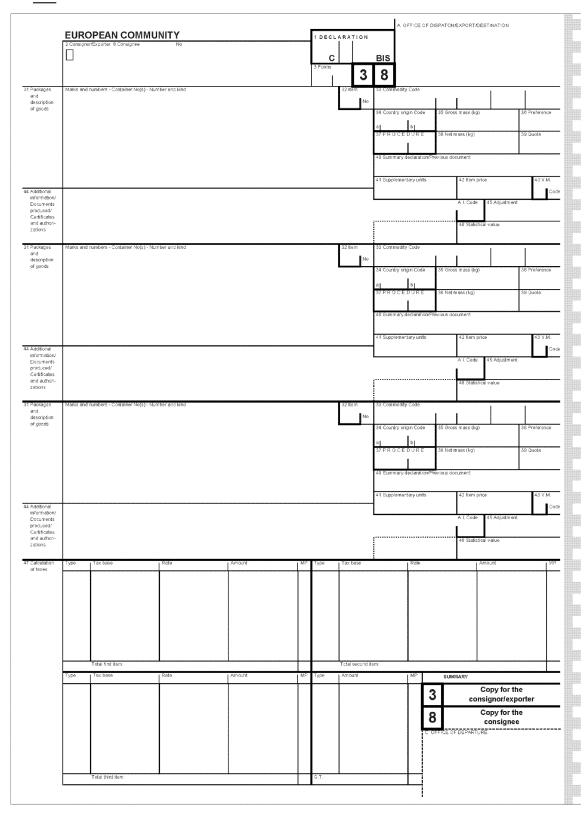8   Copy for the consignee

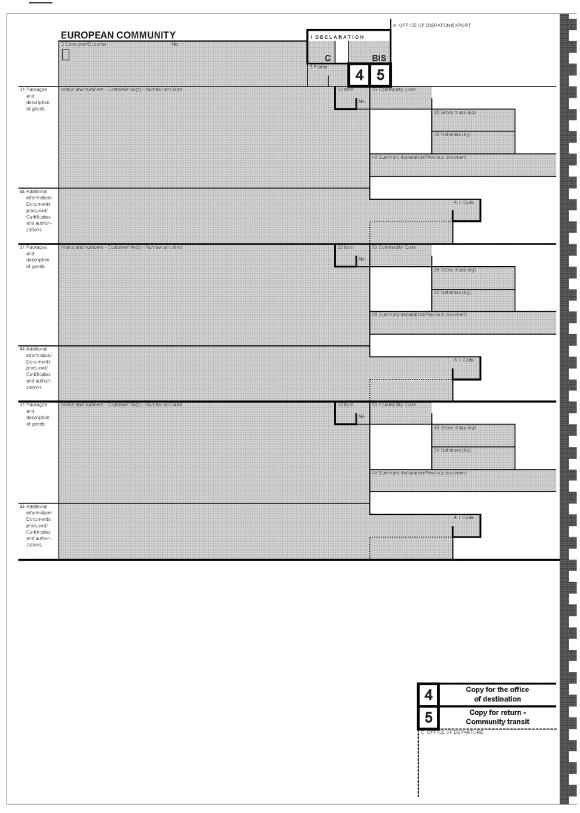C OFFICE OF DEPARTURE

▼__M24__

ANNEX 34 (¹)

MODEL OF SINGLE ADMINISTRATIVE DOCUMENT CONTINUATION FORM FOR PRINTING BY COMPUTERISED DECLARATION-PROCESSING SYSTEMS ON TWO SUCCESSIVE FOUR-COPY SETS

_____
(¹) The technical provisions in respect of the forms and notably their size and colours are detailed in Article 215.

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EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/Exporter 8 Consignee   No

1 DECLARATION

C   BIS

3 Forms

1   **6**

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind
	32 Item No
	33 Commodity Code
	34 Country origin Code a| b|
	35 Gross mass (kg)
	36 Preference
	37 PROCEDURE
	38 Net mass (kg)
	39 Quota
	40 Summary declaration/Previous document
	41 Supplementary units
	42 Item price
	43 V.M.
	Code
44 Additional information/ Documents produced/ Certificates and authorizations	A.I. Code
	45 Adjustment
	46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind
	32 Item No
	33 Commodity Code
	34 Country origin Code a| b|
	35 Gross mass (kg)
	36 Preference
	37 PROCEDURE
	38 Net mass (kg)
	39 Quota
	40 Summary declaration/Previous document
	41 Supplementary units
	42 Item price
	43 V.M.
	Code
44 Additional information/ Documents produced/ Certificates and authorizations	A.I. Code
	45 Adjustment
	46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind
	32 Item No
	33 Commodity Code
	34 Country origin Code a| b|
	35 Gross mass (kg)
	36 Preference
	37 PROCEDURE
	38 Net mass (kg)
	39 Quota
	40 Summary declaration/Previous document
	41 Supplementary units
	42 Item price
	43 V.M.
	Code
44 Additional information/ Documents produced/ Certificates and authorizations	A.I. Code
	45 Adjustment
	46 Statistical value

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY
								1 Copy for the country of dispatch/export
								6 Copy for the country of destination
	Total third item:				G.T.:			C OFFICE OF DEPARTURE

▼**M24**

EUROPEAN COMMUNITY		1 DECLARATION		A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/Exporter 8 Consignee   No

C   BIS

2 **7**

3 Forms

31 Packages and description of goods	Marks and numbers – Container No(s) – Number and kind	32 Item No.	33 Commodity Code
		34 Country origin Code a b	35 Gross mass (kg)	36 Preference
		37 PROCEDURE	38 Net mass (kg)	39 Quota
		40 Summary declaration/Previous document		
		41 Supplementary units	42 Item price	43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations		A.I. Code	45 Adjustment
		46 Statistical value	

31 Packages and description of goods	Marks and numbers – Container No(s) – Number and kind	32 Item No.	33 Commodity Code
		34 Country origin Code a b	35 Gross mass (kg)	36 Preference
		37 PROCEDURE	38 Net mass (kg)	39 Quota
		40 Summary declaration/Previous document		
		41 Supplementary units	42 Item price	43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations		A.I. Code	45 Adjustment
		46 Statistical value	

31 Packages and description of goods	Marks and numbers – Container No(s) – Number and kind	32 Item No.	33 Commodity Code
		34 Country origin Code a b	35 Gross mass (kg)	36 Preference
		37 PROCEDURE	38 Net mass (kg)	39 Quota
		40 Summary declaration/Previous document		
		41 Supplementary units	42 Item price	43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations		A.I. Code	45 Adjustment
		46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:				
	Type	Tax base	Rate	Amount	MP	Type	Amount	MP	**SUMMARY**	
									2 Statistical copy - Country of dispatch/export	
									7 Statistical copy - Country of destination	
									C OFFICE OF DEPARTURE	
	Total third item:					G.T.:				

▼M24

	EUROPEAN COMMUNITY		A OFFICE OF DISPATCH/EXPORT/DESTINATION

EUROPEAN COMMUNITY

2 Consignor/Exporter 8 Consignee   No

1 DECLARATION

C   BIS

3 Forms

3   **8**

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code

34 Country origin Code a| b| 35 Gross mass (kg)   36 Preference

37 P R O C E D U R E   38 Net mass (kg)   39 Quota

40 Summary declaration/Previous document

41 Supplementary units   42 Item price   43 V.M. Code

44 Additional information/ Documents produced/ Certificates and authori- zations

A.I. Code   45 Adjustment

46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code

34 Country origin Code a| b| 35 Gross mass (kg)   36 Preference

37 P R O C E D U R E   38 Net mass (kg)   39 Quota

40 Summary declaration/Previous document

41 Supplementary units   42 Item price   43 V.M. Code

44 Additional information/ Documents produced/ Certificates and authori- zations

A.I. Code   45 Adjustment

46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code

34 Country origin Code a| b| 35 Gross mass (kg)   36 Preference

37 P R O C E D U R E   38 Net mass (kg)   39 Quota

40 Summary declaration/Previous document

41 Supplementary units   42 Item price   43 V.M. Code

44 Additional information/ Documents produced/ Certificates and authori- zations

A.I. Code   45 Adjustment

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	SUMMARY	
								3 Copy for the consignor/exporter	
								8 Copy for the consignee	
	Total third item:					G.T.:		C OFFICE OF DEPARTURE	

▼__M24__

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

C   BIS

2 Consignor/Exporter   No

3 Forms

4 **5**

31 Packages and description of goods   Marks and numbers - Container No(s) - Number and kind   32 Item No   33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations   A I Code

31 Packages and description of goods   Marks and numbers - Container No(s) - Number and kind   32 Item No   33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations   A I Code

31 Packages and description of goods   Marks and numbers - Container No(s) - Number and kind   32 Item No   33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations   A I Code

4   Copy for the office of destination

5   Copy for return - Community transit

C OFFICE OF DEPARTURE

▼**B**

ANNEX 35

INDICATION OF THE COPIES OF THE FORMS SHOWN IN ANNEXES 31 AND 33 ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

(Counting copy 1)

Box number	Copies
	I. BOXES FOR OPERATORS
1	1 to 8
	except middle subdivision:
	1 to 3
2	1 to 5 (^{1})
3	1 to 8
4	1 to 8
5	1 to 8
6	1 to 8
7	1 to 3
8	1 to 5 (^{1})
9	1 to 3
10	1 to 3
11	1 to 3
12	—
13	1 to 3
14	1 to 4
15	1 to 8
15a	1 to 3
15b	1 to 3
16	1, 2, 3, 6, 7 and 8
17	1 to 8
17a	1 to 3
17b	1 to 3
18	1 to 5 (^{1})
19	1 to 5 (^{1})
20	1 to 3
21	1 to 5 (^{1})
22	1 to 3
23	1 to 3
24	1 to 3
25	1 to 5 (^{1})
26	1 to 3
27	1 to 5 (^{1})
28	1 to 3
29	1 to 3
30	1 to 3

▼**B**

▼**B**

Box number	Copies
31	1 to 8
32	1 to 8
33	first subdivision on the left: 1 to 8
	remainder: 1 to 3
34a	1 to 3
34b	1 to 3
35	1 to 8
36	—
37	1 to 3
38	1 to 8
39	1 to 3
40	1 to 5 ([1])
41	1 to 3
42	—
43	—
44	1 to 5 ([1])
45	—
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4
55	—
56	—

II. ADMINISTRATIVE BOXES

A	1 to 4 ([2])
B	1 to 3
C	1 to 8 ([2])
D	1 to 4

►**M19** ([1]) Under no circumstances may users be required to complete these boxes on copy No 5 for the purposes of transit. ◄

([2]) The Member State of dispatch can choose whether these particulars appear on the copies specified.

▼**B**

ANNEX 36

INDICATION OF THE COPIES OF THE FORMS SHOWN IN ANNEXES 32 AND 34 ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

(Counting copy 1/6)

Box number	Copies
I. BOXES FOR OPERATORS	
1	1 to 4
	except middle subdivision: 1 to 3
2	1 to 4
3	1 to 4
4	1 to 4
5	1 to 4
6	1 to 4
7	1 to 3
8	1 to 4
9	1 to 3
10	1 to 3
11	1 to 3
12	1 to 3
13	1 to 3
14	1 to 4
15	1 to 4
15a	1 to 3
15b	1 to 3
16	1 to 3
17	1 to 4
17a	1 to 3
17b	1 to 3
18	1 to 4
19	1 to 4
20	1 to 3
21	1 to 4
22	1 to 3
23	1 to 3
24	1 to 3
25	1 to 4
26	1 to 3
27	1 to 4
28	1 to 3
29	1 to 3
30	1 to 3
31	1 to 4

▼**B**

▼**B**

Box number	Copies
32	1 to 4
33	first subdivision on the left:
	1 to 4
	remainder: 1 to 3
34a	1 to 3
34b	1 to 3
35	1 to 4
36	1 to 3
37	1 to 3
38	1 to 4
39	1 to 3
40	1 to 4
41	1 to 3
42	1 to 3
43	1 to 3
44	1 to 4
45	1 to 3
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 4
51	1 to 4
52	1 to 4
53	1 to 4
54	1 to 4
55	—
56	—

II. ADMINISTRATIVE BOXES

A	1 to 4 ([1])
B	1 to 3
C	1 to 4
D/J	1 to 4

([1]) The Member State of dispatch can choose whether these particulars appear on the copies specified.

▼__M24__

ANNEX 37

SINGLE ADMINISTRATIVE DOCUMENT EXPLANATORY NOTES (¹)

TITLE I

GENERAL REMARKS

A. GENERAL DESCRIPTION

The forms and continuation forms are to be used:

(a) where Community legislation refers to a declaration for placing goods under a customs procedure or for re-exportation;

(b) as necessary during the transitional period provided for in an act of accession to the Community, in trade between the Community as constituted prior to that accession and the new Member States, and between the latter, in respect of goods for which customs duties and charges having equivalent effect have not yet been fully eliminated or which remain subject to other measures provided for in the act of accession;

(c) where Community rules specifically provide for their use.

The forms and continuation forms used for this purpose comprise the copies needed to complete the formalities relating to one or more customs procedures, taken from a set of eight copies:

— copy 1 is kept by the authorities of the Member State in which export (dispatch) or Community transit formalities are completed,

— copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Community with a different fiscal regime,

— copy 3 is returned to the exporter after being stamped by the customs authority,

— copy 4 is kept by the office of destination upon completion of the Community transit operation or as the document providing evidence of Community status of the goods,

— copy 5 is the return copy for the Community transit procedure,

— copy 6 is kept by the authorities of the Member State in which import formalities are completed,

— copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Community with a different fiscal regime,

— copy 8 is returned to the consignee.

Various combinations are therefore possible, such as:

— export, outward processing or re-export: copies 1, 2 and 3,

— Community transit: copies 1, 4 and 5,

— customs procedures at import: copies 6, 7 and 8.

In addition, there are circumstances in which the Community status of the goods in question has to be proved at destination. In such cases copy 4 should be used as a T2L document.

Operators may, if they wish, use privately printed subsets combining the appropriate copies, provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, such

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(¹) 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.

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information can be entered directly by the exporter or the principal on copy 1 and will then appear, by means of chemical treatment of the paper, on all the copies. Where, however, for any reason (in particular where the content of the information differs according to the stage of the operation involved) the information is not to be transmitted from one Member State to another, the desensitisation of the self-copying paper must confine reproduction to the copies concerned.

Where declarations are to be processed by computer, use may be made of subsets taken from sets in which each copy has a dual function: 1/6, 2/7, 3/8, 4/5.

In this case, in each subset, the numbers of the copies being used must be shown by striking through the numbers, in the margin of the form, referring to the copies not being used.

Every such subset must be designed so that the particulars which have to appear on each copy will be reproduced by means of chemical treatment of the paper.

When, pursuant to Article 205(3) of this Regulation, declarations for placing goods under a customs procedure, for re-export, or documents certifying the Community status of goods not being moved under the internal Community transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the format of the said declarations or documents must comply with all the conditions laid down by the Code or this Regulation, including those relating to the back of the form (in respect of copies used under the Community transit procedure), except:

— the colour used for printing,

— the use of italic characters,

— the printing of a background for the Community transit boxes.

Where a transit declaration is processed at an office of departure by a computerised system, one copy of the declaration must be lodged at that office.

B. PARTICULARS REQUIRED

The forms contain a number of boxes only some of which will be used, depending on the customs procedure(s) in question.

Without prejudice to the application of simplified procedures, the boxes which may be completed for each procedure are set out in the following table. The specific provisions concerning each box as they are described in Title II apply without prejudice to the status of the boxes as defined in the table.

Note that the status listed below have no bearing on the fact that certain particulars are collected only where circumstances warrant it. For example, the supplementary units in box 41 (status 'A') will only be collected where required by the TARIC.

▼M24

Box Nos	A	B	C	D	E	F	G	H	I	J	K
1(1)	A	A	A	A	A			A	A	A	A
1(2)	A	A	A	A	A			A	A	A	A
1(3)						A	A				
2	B [1]	A	B	B	B	B	▲C12 B ▼	B	B		
2 (No)	A	A	A	A	A	B	A	B	B		
3	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]	A [2][3]
4	B		B		B	A [4]	A	B	B		
5	A	A	A	A	A	A	A	A	A	A	A
6	B		B	B	B	B [4]		B	B		
7	C	C	C	C	C	A [5]		C	C	C	C
8	B	B	B	B	B	A [6]		B	B	B	B
8 (No)	B	B	B	B	B	B		A	A	A	A
12								B	B		
14	B	B	B	B	B		B	B	B	B	B
14 (No)	A	A	A	A	A		A	A	A	A	A
15						A [2]					
15a	B	B	B	B	B	A [5]		A	A	B	B
17						A [2]					
17a	A	A	A	B	A	A [5]		B	B	B	B
17b								B	B	B	B

▼M24

Box Nos	A	B	C	D	E	F	G	H	I	J	K
18 (Identity)	B [1][7]		B [7]		B [7]	A [7]▶M26 [24]◀		B [7]	B [7]		
18 (Natio-nality)						A [8]▶M26 [24]◀					
19	A [9]	A [9]	A [9]	A [9]	A [9]	B [4]		A [9]	A [9]	A [9]	A [9]
20	B [10]		B [10]		B [10]			B [10]	B [10]		B [10]
21 (Identity)	A [1]					B [8]					
21 (Natio-nality)	A [8]		A [8]		A [8]	A [8]		A [8]	A [8]		
22 (Currency)	B		B		B			A	A		B
22 (Amount)	B		B		B			C	C		C
23	B [11]		B [11]		B [11]			B [11]	B [11]		
24	B		B		B			B	B		
25	A	B	A	B	A	B		A	A	B	B
26	A [12]	B 12]	A [12]	B [12]	A [12]	B [12]		A [13]	A [13]	B [13]	B [13]
27						B					
29	B	B	B	B	B			B	B	B	B
30	B	B [1]	B	B	B	B [14]		B	B	B	B
31	A	A	A	A	A	A	A	A	A	A	A
32	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]	A [3]
33(1)	A	A	A	A [15]	A	A[16]	A[17]	A	A	B	A
33(2)								A	A	B	A

▼M24

Box Nos	A	B	C	D	E	F	G	H	I	J	K
33(3)	A	A						A	A	B	A
33(4)	A	A						A	A	B	A
33(5)	B	B	B	B	B			B	B	B	B
34a	C [1]	A	C	C	C			A	A	A	A
34b	B		B		B			B	B	A	
35	B	A	B	A	B	A	A	B	B	A	A
36								A	A [17]		
37(1)	A	A	A	A	A			A	A	A	A
37(2)	A	A	A	A	A			A	A	A	A
38	A	A	A	A	A	A [17]	A[17]	A [18]	A	A	A
39								B [19]	B		
40	A	A	A	A	A	A	A	A	A	A	A
41	A	A	A	A	A			A	A	A	A
42								A	A		A
43								B	B		B
44	A	A	A	A	A	A [4]	A	A	A	A	A
45				B				B	B		B
46	A	B	A		A			A	A	B	B
47 (Type)	BC [20]		BC [20]		BC [20]			A [18][21] [22]	A [18] [21] [22]		A [18] [21] [22]

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Box Nos	A	B	C	D	E	F	G	H	I	J	K
47 (Tax base)	B	B	B		B			A [18][21] [22]	A [18] [21] [22]	B	A [18] [21] [22]
47 (Rate)	BC [20]		BC [20]		BC [20]			BC [18][20] [22]	BC [20]		
47 (Amount)	BC [20]		BC [20]		BC [20]			BC [18][20] [22]	BC [20]		
47 (Total)	BC [20]		BC [20]		BC [20]			BC [18][20] [22]	BC [20]		
47 (MP)	B		B		B			B [18][22]	B		
48	B		B		B			B	B		
49	B [23]	A	B [23]	A	B [23]			B [23]	B [23]	A	A
50	C		C		C	A					
51						A [4]					
52						A					
53						A					
54	A	A	A	A	A		A	A	A	A	A
55						A					
56						A					

Legend

A: Export/Dispatch

B: Customs warehousing of prefinanced goods for export

C: Re-export after a customs procedure with economic impact other than the customs warehousing procedure (inward processing, temporary importation, processing under customs control)

Column headings

Codes used for box 37, 1st subdivision

10, 11, 23

76, 77

31

▼M24

Column headings	Codes used for box 37, 1st subdivision
D: Re-export after customs warehousing	31
E: Outward processing	21, 22
F: Transit	
G: Community status of goods	
H: Release for free circulation	01, 02, 07, 40 41, 42, 43, 45, 48, 49, 61, 63, 68
I: Placing under a customs procedure with economic impact other than the outward processing and customs warehousing procedures (inward processing (suspension system), temporary importation, processing under customs control)	51, 53, 54, 91, 92
J: Placing in type A, B, C, E and F customs warehouses (¹)	71, 78
K: Placing in a type D customs warehouse (²) (³)	71, 78

_____

(¹) Column J also covers the entry of goods into free zones subject to type II controls.
(²) This column is also relevant for the cases referred to in Article 525(3).
(³) Column K also covers the entry of goods into free zones subject to type II controls.

Symbols in the cells

A: Mandatory: Particulars required by every Member State

B: Optional for the Member States: Particulars which Member States may decide to waive

C: Optional for operators: Particulars which operators may decide to supply but which cannot be demanded by the Member States

Notes

[1] This box is mandatory for agricultural products with export refunds.

[2] This particular may only be required for non-computerised procedures.

[3] When the declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure '1' having been entered in box 5.

[4] This box is mandatory for the NCTS in the manner provided for in Annex 37a.

[5] This particular may only be required for computerised procedures.

[6] This box is optional for the Member States where the consignee is not established in the Community nor in an EFTA country.

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

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

▼M24

[9] This particular may be required for non-computerised procedures. In the case of computerised procedures, Member States need not collect this particular if they can deduce it from information elsewhere in the declaration and so transmit it to the Commission in compliance with the provisions on the collection of external trade statistics.

[10] Member States may only require completion of the third subdivision where the customs administration is calculating customs value on behalf of the economic operator.

[11] Member States may only require this information in cases in which the rules on the monthly fixing of exchange rates laid down in Title V, Chapter 6 do not apply.

[12] This box must not be completed when export formalities are carried out at the point of exit from the Community.

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

[14] This box may be used in the NCTS in the manner provided for in Annex 37a.

[15] Mandatory in the case of re-exportation following a type D warehouse procedure.

[16] This subdivision must be completed where:

— the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or

— where a transit declaration covers goods on the list in Annex 44c, or

— where Community legislation so provides.

[17] For completion only where Community legislation so provides.

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

[19] Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.

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

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

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

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

▼M26

[24] Where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the principal to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.

▼**M24**

C. INSTRUCTIONS FOR USE OF THE FORM

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the particulars to be given on the copies used for the purposes of the Community transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to Article 205, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

— the accuracy of the information given in the declaration,

— the authenticity of the documents attached,

— the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the principal or, where applicable, his authorised representative commits him in respect of all particulars relating to the Community transit operation pursuant to the provisions on Community transit laid down in the Code and in this Regulation and as listed in section B above.

As regards Community transit formalities and formalities at destination, it is in the interests of each person intervening in the operation to check the contents of his declaration before signing it and lodging it with the customs office. In particular, any discrepancy found by the person concerned between the goods which he is to declare and any particulars already entered on the forms being used must immediately be reported by that person to the customs authority. In such cases the declaration must then be made out on fresh forms.

Unless Title III provides otherwise, a box that is not to be used should be left completely blank.

TITLE II

PARTICULARS TO BE ENTERED IN THE VARIOUS BOXES

A. FORMALITIES RELATING TO EXPORT/DISPATCH, THE CUSTOMS WAREHOUSING OF PREFINANCED GOODS FOR EXPORT, RE-EXPORTATION, OUTWARD PROCESSING, COMMUNITY TRANSIT AND/OR PROVING THE COMMUNITY STATUS OF GOODS

Box 1: Declaration

In the first subdivision, enter the relevant Community code from Annex 38.

▼**M24**

In the second subdivision, enter the type of declaration using the relevant Community code from Annex 38.

In the third subdivision, enter the relevant Community code from Annex 38.

Box 2: Consignor/Exporter

Enter the identification number assigned by the competent authorities to the person concerned for fiscal, statistical or other purposes. The structure of this number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one for the declaration concerned.

For the purposes of this Annex, the definition of 'exporter' is that given in Community customs legislation. In this context, 'consignor' refers to an operator that acts as an exporter in the cases referred to ►**C12** in Article 206, third subparagraph. ◄

Enter the full name and address of the person concerned.

In the case of groupage consignments, the Member States may provide that the word various be entered in this box, and the list of consignors/exporters to be attached to the declaration.

Box 3: Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one EX form and two EX/c forms, enter 1/3 on the EX form, 2/3 on the first EX/c form and 3/3 on the second EX/c form.

Where the declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR) ([1]).

Box 8: Consignee

Enter the full name and address of the person(s) to whom the goods are to be delivered. Where prefinanced goods for export are entered into a customs warehouse, the consignee is the person responsible for the pre-financing or the person responsible for the warehouse where the goods are stocked.

The structure of any identification number must comply with the criteria laid down in Annex 38.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

_____

([1]) Recommendation of the Customs Co-operation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

▼__M24__

Box 14: Declarant/Representative

Enter the identification number assigned to the person concerned by the competent authorities for tax, statistical or other purposes. The structure of that number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter 'exporter' or 'consignor'.

To designate the declarant or the status of the representative, use the relevant Community code from Annex 38.

Box 15: Country of dispatch/export

For the purposes of export formalities, the 'Member State of actual export' is the Member State from which the goods were initially dispatched for the purpose of export, if the exporter is not established in the Member State of export. If no other Member State is involved, the Member State of export will be the same as the Member State of actual export.

Enter in box 15a the relevant Community code from Annex 38 for the Member State of export/dispatch of the goods. In case of transit, enter in box 15 the Member State from where the goods are dispatched.

Box 17: Country of destination

Using the relevant Community code from Annex 38, enter in box 17a the last country of destination of the goods to be exported as known at the time of export.

Box 18: Identity and nationality of means of transport at departure

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in the form of the relevant Community code from Annex 38. If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

▼__M26__

However, in respect of transit operations where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the principal to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.

▼__M24__

Box 19: Container (Ctr)

Using the relevant Community code from Annex 38, enter the presumed situation when crossing the external Community frontier, based on the information available at the time of completion of the export formalities.

▼__M24__

Box 20: Delivery terms

Using the relevant Community codes and headings from Annex 38, give particulars of the terms of the commercial contract.

Box 21: Identity and nationality of active means of transport crossing the border

Using the relevant Community code from Annex 38, enter the nationality of the active means of transport crossing the Community's external frontier as known at the time of completion of formalities.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 22: Currency and total amount invoiced

Using the relevant code from Annex 38, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant Community codes and headings from Annex 38, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Community code from Annex 38, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Community.

Box 26: Inland mode of transport

Using the relevant Community code from Annex 38, enter the mode of transport upon departure.

Box 27: Place of loading

Using a code where required, enter the place, as known at the time of completion of formalities, at which the goods are to be loaded onto the active means of transport on which they are to cross the Community frontier.

Box 29: Office of exit

Using the relevant Community code from Annex 38, enter the customs office by which it is intended that the goods should leave the customs territory of the Community.

▼__M24__

Box 30: Location of goods

Enter the precise location where the goods may be examined.

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

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration together with the particulars needed to identify them. The description of the goods means the normal trade description. Where box 33 Commodity Code is to be completed, the description must be precise enough to allow the goods to be classified. This box must also contain the particulars required by any specific legislation. Using the relevant Community code from Annex 38, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

Enter the code number corresponding to the item in question, as described in Annex 38.

Box 34: Country-of-origin code

Operators completing box 34a should use the relevant Community code from Annex 38 to enter the country of origin, as defined in Title II of the Code.

Enter the region of dispatch or production of the goods in question in Box 34b.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a transit declaration covers several types of goods, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank. Member States may extend this rule to all procedures referred to under columns A to E and G of the table in Title I, B.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as 0.xyz (e.g. 0.654 for a package of 654 grams).

Box 37: Procedure

Using the relevant Community code from Annex 38, enter the procedure for which the goods are declared.

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 40: Summary declaration/Previous document

Using the relevant Community codes from Annex 38, enter the reference particulars of documents preceding export to a third country/dispatch to a Member State.

▼M24

Where the declaration concerns goods re-exported following discharge of the customs warehousing procedure in a type B customs warehouse, enter the reference particulars of the declaration entering goods for that procedure.

In the case of a declaration entering goods for the Community transit procedure, give the reference for the previous customs destination or corresponding customs documents. Where, in the case of non-computerised transit procedures, more than one reference has to be entered, the Member States may provide that the word 'various' be entered in this box and a list of the references concerned accompany the transit declaration.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

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

Using the relevant Community codes from Annex 38, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5.

The subdivision 'A.I. code' (Additional information code) must not be used.

Where a re-export declaration discharging the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed, in accordance with the Community provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Community codes from Annex 38, the following should be shown on each line:

— the type of tax (e.g. excise duties),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the export formalities are completed.

Box 48: Deferred payment

Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

▼**M24**

Box 49: Identification of warehouse

Using the relevant Community code from Annex 38, enter the reference particulars of the warehouse.

Box 50: Principal

Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. Where appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the principal.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. Where the principal is a legal person, the signatory should add his capacity after his signature and full name.

For export operations, the declarant or his representative may enter the name and address of a person established in the district of the office of exit to whom copy 3 of the declaration endorsed by the said office may be given.

Box 51: Intended offices of transit (and country)

Enter the code for the intended office of entry into each EFTA country to be crossed and the office of entry by which the goods re-enter the customs territory of the Community after having crossed the territory of an EFTA country, or, where the shipment is to cross a territory other than that of the Community or of an EFTA country, the office of exit by which the transport leaves the Community and the office of entry by which it re-enters the Community.

Using the relevant Community code from Annex 38, enter the customs offices concerned.

Box 52: Guarantee

Using the relevant Community codes from Annex 38, enter the type of guarantee or guarantee waiver used for the operation as well as, as appropriate, the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee voucher and the office of guarantee.

Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for all the EFTA countries, add after not valid for the codes from Annex 38 for the EFTA country or countries concerned.

Box 53: Office of destination (and country)

Using the relevant Community code from Annex 38, enter the office where the goods are to be presented in order to complete the Community transit operation.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of export/dispatch, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

B. FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain particulars may have to be entered on the copies of the Single Administrative Document accompanying the goods. These particulars concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The particulars may be added legibly by hand; in this case, the form should be completed in ink in block capitals.

▼**M24**

These particulars, which only appear on copies 4 and 5, concern the following boxes:

— Transhipment: Use box 55.

Box 55: Transhipments

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

— Other incidents: Use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with existing obligations under the Community transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

C. FORMALITIES FOR RELEASE FOR FREE CIRCULATION, INWARD PROCESSING, TEMPORARY IMPORTATION, PROCESSING UNDER CUSTOMS CONTROL, CUSTOMS WAREHOUSING AND THE ENTRY OF GOODS TO FREE ZONES SUBJECT TO TYPE II CONTROLS

Box 1: Declaration

In the first subdivision, enter the relevant Community code from Annex 38.

In the second subdivision, enter the type of declaration using the relevant Community code from Annex 38.

Box 2: Consignor/Exporter

Enter the full name and address of the last seller of the goods prior to their importation into the Community.

Where an identification number is required, the Member States may waive provision of the full name and address of the person concerned.

The structure of any identification number must comply with the criteria laid down in Annex 38.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignors/exporters attached to the declaration.

Box 3: Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter '1/3' on the IM form, '2/3' on the first IM/c form and '3/3' on the second IM/c form.

Box 4: Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

Box 5: Items

Enter in figures the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of boxes 31 to be completed.

▼**M24**

Box 6: Total packages

Enter in figures the total number of packages making up the consignment in question.

Box 7: Reference number

This entry concerns the commercial reference number assigned by the person concerned to the consignment in question. It may take the form of a Unique Consignment Reference Number (UCR) [1].

Box 8: Consignee

Enter the identification number assigned by the competent authorities to the person concerned for fiscal, statistical or other purposes. The structure of this number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one for the declaration concerned.

Enter the full name and address of the person concerned.

In the case of placing of goods under the customs warehousing procedure in a private warehouse (type C, D or E), enter the full name and address of the depositor where he is not the declarant.

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

Box 12: Value details

Enter in this box information on value, e.g. a reference to the authorisation whereby the customs authorities waive the requirement to produce a DV1 form in support of each declaration or details of adjustments.

Box 14: Declarant/Representative

Enter the identification number assigned to the person concerned by the competent authorities for tax, statistical or other purposes. The structure of that number must comply with the criteria laid down in Annex 38. Where the interested party does not have such a number, the customs administration may assign him one for the declaration concerned.

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the word consignee.

To designate the declarant or the status of the representative, use the relevant Community code from Annex 38.

Box 15: Country of dispatch/export

If no stoppage or judicial action unrelated to transport has taken place in an intermediate country, enter in box 15a the relevant Community code from Annex 38 for the country from which the goods were initially dispatched to the Member State of import. If such stoppages or actions have taken place, the last intermediate country is to be considered the country of dispatch/ export.

Box 17: Country of destination

Enter in box 17a the Community code from Annex 38 for the Member State of final destination of the goods, as known at the time of importation.

Enter in box 17b the region of destination of the goods.

Box 18: Identity and nationality of means of transport on arrival

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

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[1] Recommendation of the Customs Co-operation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

▼**M24**

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Box 19: Container (Ctr)

Using the relevant Community code from Annex 38, enter the situation when crossing the external Community frontier.

Box 20: Delivery terms

Using the relevant Community codes and headings from Annex 38, give particulars of the terms of the commercial contract.

Box 21: Identity and nationality of active means of transport crossing the border

Using the relevant Community code from Annex 38, enter the nationality of the active means of transport crossing the Communitys external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Box 22: Currency and total amount invoiced

Using the relevant code from Annex 38, enter in the first subdivision the currency in which the commercial invoice was drawn up.

Enter in the second subdivision the invoiced price for all goods declared.

Box 23: Exchange rate

This box contains the exchange rate in force between the invoice currency and the currency of the Member State concerned.

Box 24: Nature of transaction

Using the relevant Community codes and headings from Annex 38, enter the type of the transaction concerned.

Box 25: Mode of transport at the border

Using the relevant Community code from Annex 38, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Community.

Box 26: Inland mode of transport

Using the relevant Community code from Annex 38, enter the mode of transport upon arrival.

Box 29: Office of entry

Using the relevant Community code from Annex 38, enter the customs office by which the goods entered the customs territory of the Community.

Box 30: Location of goods

Enter the precise location where the goods may be examined.

▼__M24__

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

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, together with the particulars necessary to identify them. The description of the goods means the normal trade description. Except for non-Community goods placed under the customs warehousing procedure in a type A, B, C, E or F warehouse, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification. This box must also contain the particulars required by any specific rules (e.g. VAT, excise duties). Using the relevant Community code from Annex 38, enter the kind of the packages.

If containers are used, their identifying marks should also be entered in this box.

Box 32: Item number

Enter the number of the item in question in relation to the total number of items declared in the forms and continuation forms used, as described in the note to box 5.

Box 33: Commodity Code

Enter the code number corresponding to the item in question, as described in Annex 38. The Member States may provide for entry of a specific nomenclature concerning excise duties in the fifth subdivision.

Box 34: Country-of-origin code

Enter in box 34a the relevant Community code from Annex 38 for the country of origin, as defined in Title II of the Code.

Box 35: Gross mass (kg)

Enter the gross mass, expressed in kilograms, of the goods described in the relevant box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a declaration covers several types of goods, Member States may decide that, for the procedures referred to under columns H to K of the table in Title I, B, the total gross mass only be entered in the first box 35, the remaining boxes 35 being left blank.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg,

— a gross mass of less than 1 kg should be entered as 0.xyz (e.g. 0.654 for a package of 654 grams).

Box 36: Preference

This box contains information on the tariff treatment of the goods. Where its use is provided for in the matrix of Title I, section B, it must be used even when no tariff preferential treatment is requested. However, this box must not be used 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 the context of trade between the parts of that territory where those provisions do not apply. Enter the relevant Community code from Annex 38.

The Commission will publish at regular intervals in the C series of the *Official Journal of the European Union* the list of the combinations of codes usable together with examples and explanatory notes.

Box 37: Procedure

Using the relevant Community code from Annex 38, enter the procedure for which the goods are declared.

▼**M24**

Box 38: Net mass (kg)

Enter the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

Box 39: Quota

Enter the order number of the tariff quota for which the declarant is applying.

Box 40: Summary declaration/Previous document

Using the relevant Community codes from Annex 38, enter the reference particulars of any summary declaration used in the Member State of import or of any previous document.

Box 41: Supplementary units

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 42: Item price

Enter the price of the item in question.

Box 43: Valuation method

Using the relevant Community code from Annex 38, enter the valuation method used.

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

Using the relevant Community codes from Annex 38, enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5.

The subdivision 'A.I. code' must not be used.

Where a declaration entering goods for the customs warehousing procedure is lodged with a customs office other than the supervising office, enter the name and full address of the supervising office.

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to operators to opt for the use of the euro unit for the establishment of their customs declarations must include in this box, preferably in the subdivision in the bottom right-hand corner, an indicator of the currency unit, national unit or euro unit, used.

Member States may provide that this indicator be entered only in box 44 for the first item of goods of the declaration. In this case, the information will be deemed valid for all the goods items of the declaration.

This indicator will be constituted by the iso-alpha-3 currency code (ISO 4217).

Box 45: Adjustment

This box contains information of any adjustments when no DV1 form is produced in support of the declaration. Any amounts to be entered in this box are to be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 46: Statistical value

Enter the statistical value expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed, in accordance with the Community provisions in force.

Box 47: Calculation of taxes

Enter the tax base applicable (value, weight or other). Using, where necessary, the relevant Community codes from Annex 38, the following should be shown on each line:

▼**M24**

— the type of tax (e.g. import duty, VAT),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

The amounts in this box must be expressed in the currency unit the code for which may appear in box 44, or, in the absence of such a code in box 44, in the currency of the Member State where the import formalities are completed.

Box 48: Deferred payment

Enter, where applicable, the reference particulars of the authorisation in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

Box 49: Identification of warehouse

Using the relevant Community code from Annex 38, enter the reference particulars of the warehouse.

Box 54: Place and date, signature and name of the declarant or his representative

Enter the place and date of the completion of the declaration.

Subject to specific provisions to be adopted with regard to the use of computerised systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of import, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

TITLE III

REMARKS CONCERNING THE CONTINUATION FORMS

A. Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.

B. The instructions in Titles I and II also apply to the continuation forms.

However:

— the symbols 'IM/c', 'EX/c' or 'EU/c' (or 'CO/c' where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:

— the form is used for Community transit only, in which case, depending on the Community transit procedure applicable to the goods concerned, 'T1bis', 'T2bis', 'T2Fbis' or 'T2SMbis' will be entered in the third subdivision of box 1,

— the form is used solely to furnish proof of the Community status of goods, in which case, depending on the status of the goods concerned, 'T2Lbis', 'T2LFbis' or 'T2LSMbis' will be entered in the third subdivision of the box,

— box 2/8 is for optional use by the Member States and should show only the name and identification number, if any, of the person concerned,

— the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, EX and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.

C. If continuation forms are used,

— any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,

▼**M24**

— when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of this document may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of this document, reference will be made, as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

▼__M19__

ANNEX 37a

EXPLANATORY NOTE ON THE USE OF TRANSIT DECLARATIONS BY THE EXCHANGE OF EDI STANDARD MESSAGES

(EDI TRANSIT DECLARATION)

TITLE I

General

The EDI transit declaration is based upon the particulars entered into the different boxes of the Single Administrative Document (SAD) as defined in Annexes 37 and 38, in association with or replaced by a code if appropriate.

This Annex contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the EDI standard messages. Furthermore the additional codes presented in Annex 37c are applicable. Annexes 37 and 38 apply to the EDI transit declaration unless otherwise specified in this Annex or in Annex 37c.

The detailed structure and content of the EDI transit declaration follow the technical specifications the competent authorities communicate to the principal in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Annex.

This Annex describes the structure of the information exchange. The transit declaration is organised into data groups, which contain data attributes. The attributes are grouped together in such a way that they build up coherent logical blocks within the scope of the message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the box on the SAD is noted.

The term 'number' in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a   alphabetic

n   numeric

an   alphanumeric

The number following the code indicates the admissible data length. The following applies.

The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

TITLE II

Structure of the EDI transit declaration

A. **Table of the data groups**

TRANSIT OPERATION

TRADER consignor

TRADER consignee

GOODS ITEM

— TRADER consignor

— TRADER consignee

▼**M19**

- — CONTAINERS

- — SGI CODES

- — PACKAGES

- — PREVIOUS ADMINISTRATIVE REFERENCES

- — PRODUCED DOCUMENTS/CERTIFICATES

- — SPECIAL MENTIONS

CUSTOMS OFFICE of departure

TRADER principal

REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

TRADER authorised consignee

CONTROL RESULT

SEALS INFORMATION

- — SEALS ID

GUARANTEE

- — GUARANTEE REFERENCE

- — VALIDITY LIMITATION (EC)

- — VALIDITY LIMITATION (NON-EC)

B. **Particulars on the data of the transit declaration**

TRANSIT OPERATION

Number: 1

The data group shall be used.

LRN

Type/Length: an ..22

The local reference number (LRN) shall be used. It is nationally defined and allocated by the user in agreement with the competent authorities to identify each single declaration.

Declaration type   *(box 1)*

Type/Length: an ..5

The attribute shall be used.

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_____

▼**M19**

Total number of items   *(box 5)*

Type/Length: n ..5

The attribute shall be used.

Total number of packages   *(box 6)*

▼**M22**

Type/Length: n ..7

The use of the attribute is optional. The total number of packages is equal to the sum of all 'Number of packages', all 'Number of pieces' and a value of '1' for each declared 'bulk'.

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Country of dispatch *(box 15a)*

Type/Length: a2

The attribute shall be used, if only one country of dispatch is declared. The country codes presented in Annex 37c shall be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' cannot be used. If more than one country of dispatch is declared, this attribute of the data group 'TRANSIT OPERATION' cannot be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' shall be used.

Destination country *(box 17a)*

Type/Length: a2

The attribute shall be used, if only one country of destination is declared. The country codes presented in Annex 37c shall be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' cannot be used. If more than one country of destination is declared, this attribute of the data group 'TRANSIT OPERATION' cannot be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' shall be used.

Identity at departure *(box 18)*

Type/Length: an ..27

The attribute shall be used according to Annex 37.

Identity at departure LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Nationality at departure *(box 18)*

Type/Length: a2

The country code presented in Annex 37c shall be used according to Annex 37.

Container *(box 19)*

Type/Length: n1

The following codes shall be used

0: no

1: yes.

Nationality crossing border *(box 21)*

Type/Length: a2

The country code presented in Annex 37c shall be used according to Annex 37.

Identity crossing border *(box 21)*

Type/Length: an ..27

The use of the attribute is optional for the Member States according to Annex 37.

Identity crossing border LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

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Type of transport crossing border *(box 21)*

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Annex 37.

Transport mode at border *(box 25)*

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Annex 37.

Inland transport mode *(box 26)*

Type/Length: n ..2

The use of the attribute is optional for the Member States. It has to be used according to the explanatory note concerning box 25 presented in Annex 38.

Loading place *(box 27)*

Type/Length: an ..17

The use of the attribute is optional for the Member States.

Agreed location code *(box 30)*

Type/Length: an ..17

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place in coded form where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Agreed location of goods *(box 30)*

Type/Length: an ..35

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Agreed location of goods LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Authorised location of goods *(box 30)*

Type/Length: an ..17

The attribute is optional, if the data group 'CONTROL RESULT' is used. If the attribute is used the precise indication of the place where the goods can be examined is necessary. If the data group 'CONTROL RESULT' is not used the attribute cannot be used. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Customs subplace *(box 30)*

Type/Length: an ..17

The attribute cannot be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code',

▼ M19

'Authorised location of goods' and 'Customs subplace' cannot be used at the same time.

Total gross mass *(box 35)*

Type/Length: n ..11,3

The attribute shall be used.

NCTS accompanying document language code

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of the transit accompanying document (NCTS accompanying document).

Dialogue language indicator at departure

Type/Length: a2

The use of the language code presented in Annex 37c is optional. If this attribute is not used the system will use the default language of the office of departure.

Declaration date *(box 50)*

Type/Length: n8

The attribute shall be used.

Declaration place *(box 50)*

Type/Length: an ..35

The attribute shall be used.

Declaration place LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

TRADER consignor *(box 2)*

Number: 1

This data group is used, when there is only one consignor declared. In this case the data group 'TRADER consignor' of the data group 'GOODS ITEM' cannot be used.

Name *(box 2)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(box 2)*

Type/Length: an ..35

The attribute shall be used.

Country *(box 2)*

Type/Length: a2

The country code presented in Annex 37c shall be used.

Postcode *(box 2)*

Type/Length: an ..9

The attribute shall be used.

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City (box 2)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN (box 2)

Type/Length: an ..17

The use of the attribute to insert the trader identification number (TIN) is optional for the Member States.

TRADER Consignee (box 8)

Number: 1

The data group shall be used, when there is only one consignee declared and the attribute 'Destination country' of the data group 'TRANSIT OPERATION' contains a Member State or an EFTA country. In this case the data group 'TRADER consignee' of the data group 'GOODS ITEM' cannot be used.

Name (box 8)

Type/Length: an ..35

The attribute shall be used.

Street and number (box 8)

Type/Length: an ..35

The attribute shall be used.

Country (box 8)

Type/Length: a2

The country code presented in Annex 37c shall be used.

Postcode (box 8)

Type/Length: an ..9

The attribute shall be used.

City (box 8)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN (box 8)

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

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▼__M19__

GOODS ITEM

▼__M22__

Number: 999

The data group shall be used.

▼__M19__

Declaration type (ex box 1)

Type/Length: an ..5

The attribute shall be used, if the code 'T-' was used for the attribute 'Declaration type' of the data group 'TRANSIT OPERATION'. In other cases this attribute cannot be used.

Country of dispatch (ex box 15a)

Type/Length: a2

The attribute shall be used, if more than one country of dispatch is declared. The country codes presented in Annex 37c shall be used. The attribute 'Country of dispatch' of the data group 'TRANSIT OPERATION' cannot be used. If only one country of dispatch is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Destination country (ex box 17a)

Type/Length: a2

The attribute shall be used, if more than one country of destination is declared. The country codes presented in Annex 37c shall be used. The attribute 'Destination country' of the data group 'TRANSIT OPERATION' cannot be used. If only one country of destination is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Textual description (box 31)

Type/Length: an ..140

The attribute shall be used.

Textual description LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

Item number (box 32)

Type/Length: n ..5

The attribute shall be used, even if a number '1' was used for the attribute 'Total number of items' of the data group 'TRANSIT OPERATION'. In this case the number '1' shall be used for this attribute. Each item number is unique throughout the declaration.

Commodity code (box 33)

Type/Length: n ..8

The attribute shall be used with at least four and up to eight digits according to Annex 37.

Gross mass (box 35)

Type/Length: n ..11,3

This attribute is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods.

▼M19

Net mass *(box 38)*

Type/Length: n ..11,3

The use of the attribute is optional according to Annex 37.

TRADER consignor *(ex box 2)*

Number: 1

The data group 'TRADER consignor' cannot be used when there is only one consignor declared. In this case the data group 'TRADER consignor' on 'TRANSIT OPERATION' level is used.

Name *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

Street and number *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

Country *(ex box 2)*

Type/Length: a2

The country code presented in Annex 37c shall be used.

Postcode *(ex box 2)*

Type/Length: an ..9

The attribute shall be used.

City *(ex box 2)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN *(ex box 2)*

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

TRADER consignee *(ex box 8)*

Number: 1

The data group shall be used when more than one consignee is declared and the attribute 'Destination country' of the data group 'GOODS ITEM' contains a Member State or an EFTA country. When only one consignee is declared, the data group 'TRADER consignee' of the data group 'GOODS ITEM' cannot be used.

Name *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

▼M19

▼M19

Street and number   *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

Country   *(ex box 8)*

Type/Length: a2

The country code presented in Annex 37c shall be used.

Postcode   *(ex box 8)*

Type/Length: an ..9

The attribute shall be used.

City   *(ex box 8)*

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN   *(ex box 8)*

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

CONTAINERS   *(box 31)*

Number: 99

If the attribute 'Container' of the data group 'TRANSIT OPERATION' contains the code '1' the data group shall be used.

Container numbers   *(box 31)*

Type/Length: an ..11

The attribute shall be used.

SGI Codes   *(box 31)*

Number: 9

The data group shall be used to insert the identification of sensitive goods (SGI) if the transit declaration concerns goods of Annex 44c.

Sensitive goods code   *(box 31)*

Type/Length: n ..2

The code presented in Annex 37c shall be used if the commodity code is not enough to uniquely identify goods of Annex 44c.

Sensitive quantity   *(box 31)*

Type/Length: n ..11,3

The attribute shall be used when the transit declaration concerns goods of Annex 44c.

▼M19

▼**M19**

PACKAGES   *(box 31)*

Number: 99

The data group shall be used.

Marks and numbers of packages   *(box 31)*

Type/Length: an ..42

The attribute shall be used if the attribute 'Kind of packages' contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'Unpacked' (NE). It is optional if the attribute 'Kind of packages' contains one of the previous mentioned codes.

Marks and numbers of packages LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

▼**M26**

Kind of packages   *(box 31)*

Type/Length: an .. 2

The packaging codes listed under Box 31 of Annex 38 are used.

▼**M19**

Number of packages   *(box 31)*

Type/Length: n ..5

The attribute shall be used if the attribute 'Kind of packages' contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'Unpacked' (NE). It cannot be used if the attribute 'Kind of packages' contains one of the previous mentioned codes.

Number of pieces   *(box 31)*

Type/Length: n ..5

The attribute shall be used if the attribute 'Kind of packages' contains a code presented in Annex 37c for 'Unpacked' (NE). In other cases this attribute cannot be used.

PREVIOUS   ADMINISTRATIVE   *(box 40)*
REFERENCES

Number: 9

The data group shall be used according to Annex 37.

Previous document type   *(box 40)*

Type/Length: an ..6

If the data group shall be used at least one previous document type shall be used.

Previous document reference   *(box 40)*

Type/Length: an ..20

The reference of the previous document shall be used.

Previous document reference LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

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Complement of information *(box 40)*

Type/Length: an ..26

The use of the attribute is optional for the Member States.

Complement of information LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

PRODUCED   DOCUMENTS/   *(box 44)*
CERTIFICATES

Number: 99

The data group shall be used according to Annex 37. If the data group is used at least one of the following attributes shall be used.

Document type *(box 44)*

Type/Length: an ..3

The code presented in Annex 37c shall be used.

Document reference *(box 44)*

Type/Length: an ..20

Document reference LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Complement of information *(box 44)*

Type/Length: an ..26

Complement of information LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

SPECIAL MENTIONS *(box 44)*

Number: 99

The data group shall be used according to Annex 37. If the data group is used either the attribute 'Additional information id' or 'Text' shall be used.

Additional information id *(box 44)*

Type/Length: an ..3

The code presented in Annex 37c shall be used to insert the identification (id) of the additional information.

Export from EC *(box 44)*

Type/Length: n1

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EC' or 'Export from country' shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the following codes are to be used:

0 = no

1 = yes.

▼**M19**

Export from country *(box 44)*

Type/Length: a2

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EC' or 'Export from country' shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the country code presented in Annex 37c shall be used.

Text *(box 44)*

Type/Length: an ..70

Text LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of departure *(box C)*

Number: 1

The data group shall be used.

Reference number *(box C)*

Type/Length: an8

The code presented in Annex 37c shall be used.

TRADER principal *(box 50)*

Number: 1

The data group shall be used.

TIN *(box 50)*

▼**M26**

Type/Length: an ..17

The attribute shall be used where the data group 'CONTROL RESULT' contains the code A3 or where the attribute 'GRN' is used.

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Name *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Street and number *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Country *(box 50)*

Type/Length: a2

The country code presented in Annex 37c shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Postcode *(box 50)*

Type/Length: an ..9

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The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

City *(box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG) if the corresponding free text fields are used.

REPRESENTATIVE *(box 50)*

Number: 1

The data group shall be used if the principal makes use of an authorised representative.

Name *(box 50)*

Type/Length: an ..35

The attribute shall be used.

Representative capacity *(box 50)*

Type/Length: a ..35

The use of this attribute is optional.

Representative capacity LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of transit *(box 51)*

Number: 9

The data group shall be used according to Annex 37.

Reference number *(box 51)*

Type/Length: an8

The code presented in Annex 37c shall be used.

CUSTOMS OFFICE of destination *(box 53)*

Number: 1

The data group shall be used.

Reference number *(box 53)*

Type/Length: an8

The code presented in Annex 37c shall be used.

TRADER authorised consignee *(box 53)*

Number: 1

▼__M19__

The data group can be used to indicate that the goods will be delivered to an authorised consignee.

TIN authorised consignee   *(box 53)*

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN).

CONTROL RESULT   *(box D)*

Number: 1

The data group shall be used if an authorised consignor lodges the declaration.

Control result code   *(box D)*

Type/Length: an2

The code A3 shall be used.

Date limit   *(box D)*

Type/Length: n8

The attribute shall be used.

SEALS INFORMATION   *(box D)*

Number: 1

The data group shall be used if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a principal is granted the use of seals of a special type.

Seals number   *(box D)*

Type/Length: n ..4

The attribute shall be used.

SEALS ID   *(box D)*

Number: 99

The data group shall be used for the identification (id) of seals.

Seals identity   *(box D)*

Type/Length: an ..20

The attribute shall be used.

Seals identity LNG

Type/Length: a2

The language code (LNG) presented in Annex 37c shall be used.

GUARANTEE

Number: 9

The data group shall be used.

Guarantee type   *(box 52)*

►__M26__ Type/Length: an ..1 ◄

The code presented in Annex 38 shall be used.

▼**M19**

GUARANTEE REFERENCE   *(box 52)*

▼**M20**

Number: 99

The data group shall be used if the attribute 'Guarantee type' contains the code '0', '1','4' or '9'.

▼**M19**

GRN   *(box 52)*

▼**M20**

___

►**M26** Type/Length: an ..24 ◄

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute 'Guarantee type' contains the code contains the code '0', '1', '2', '4' or '9'. In this case the attribute 'Other guarantee reference' can not be used.

The 'Guarantee Reference' number (GRN) is allocated by the office of guarantee to identify each single guarantee and it is structured as follows:

Field	Content	Field type	Examples
1	Last two digits of the year at which the guarantee was accepted (YY)	Numeric 2	97
2	Identifier of the country where the guarantee is lodged (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for the acceptance given by the office of guarantee per year and country	Alphanumeric 12	1234AB788966
4	Check digit	Alphanumeric 1	8
5	Identifier of the individual guarantee by means of voucher (1 letter + 6 digits) or NULL for other guarantee types	Alphanumeric 7	A001017

Field 1 and 2 as explained above.

Field 3 has to be filled with a unique identifier per year and country for the acceptance of the guarantee given by the office of guarantee. National administrations which want to have the Customs Office Reference Number of the office of guarantee included in the GRN, could use up to the first six characters to insert the national number of the office of guarantee.

Field 4 has to be filled with a value that is a check digit for the fields 1 to 3 of the GRN. This field allows to detect an error when capturing the first four fields of the GRN.

Field 5 is only used when the GRN is related to an individual guarantee by means of vouchers registered in the computerised transit system. In that case, this field has to be filled with the identifier of the voucher.

▼**M19**

Other guarantee reference   *(box 52)*

▼**M20**

Type/Length: an ..35

This attribute shall be used if the attribute 'Guarantee type' contains other codes than '0', '1', '2', '4' or '9'. In this case the attribute 'GRN' can not be used.

▼__M19__

Access code

▼__M20__

Type/length: an4

The attribute shall be used when the attribute 'GRN' is used, otherwise this attribute is optional for the Member States. Depending on the type of guarantee, it is issued by the office of guarantee, the guarantor or the principal and used to secure a specific guarantee.

▼__M19__

VALIDITY LIMITATION (EC)

Number: 1

Not valid for EC   *(box 52)*

Type/Length: n1

The code 0 = no shall be used for Community transit.

VALIDITY LIMITATION (NON-EC)

Number: 99

Not valid for other contracting parties   *(box 52)*

Type/Length: a2

The country code presented in Annex 37c shall be used to indicate the EFTA country concerned.

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▼**M19**

ANNEX 37c

ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM

1. **Country codes (CNT)**

Field	Content	Field type	Example
1	ISO alpha 2 country code.	Alphabetic 2	IT

The ISO alpha 2 country code is used (see Annex 38).

2. **Language code**

ISO alpha 2 codification as specified in ISO — 639: 1988 shall apply.

3. **Commodity code (COM)**

Field	Content	Field type	Examples
1	HS6	Numeric 6 (left aligned)	010290

The six digits of the Harmonised System have to be entered (HS6). The commodity code may be expanded to eight digits for national use.

4. **Sensitive goods code**

Field	Content	Field type	Examples
1	Additional identifier for sensitive goods	Numeric ..2	2

The code is used in extension to HS6, as shown in Annex44c, where a sensitive good cannot sufficiently be identified with HS6.

▼**M26**
_____

▼**M19**

6. **Produced documents/certificates code**

(numeric codes extracted from the 1997b UN Directories for electronic data interchange for administration, commerce and transport: List of code for data element 1001, Document/message name, coded.)

Certificate of conformity	2
Certificate of quality	3
Movement certificate A.TR.1	18
Container list	235
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705

▼**M19**

House bill of lading	714
Road list-SMGS	722
Road consignment note	730
Air waybill	740
Master air waybill	741
Dispatch note (post parcels)	750
Multimodal/combined transport document (generic)	760
Cargo manifest	785
Bordereau	787
Dispatch note model T	820
Dispatch note model T1	821
Dispatch note model T2	822
Control document T5	823
Dispatch note model T2L	825
Goods declaration for exportation	830
Phytosanitary certificate	851
Sanitary certificate	852
Veterinary certificate	853
Certificate of origin	861
Declaration of origin	862
Preference certificate of origin	864
Certificate of origin form GSP	865
Import licence	911
Cargo declaration (arrival)	933
Embargo permit	941
TIF form	951
TIR carnet	952
EUR 1 certificate of origin	954
ATA carnet	955
Other	zzz

7. **Additional information/Special indication code**

The codes applicable are as follows:

DG0 = Export from one EFTA country subject to restriction or export from EC subject to restriction.

DG1 = Export from one EFTA country subject to duties or export from EC subject to duties.

DG2 = Export.

▼**M19**

▼**M19**

Additional special indication codes can also be defined at national domain level.

8. **Customs office reference number (COR)**

Field	Content	Field type	Example
1	Identifier of the country to which the customs office belongs (see CNT)	Alphabetic 2	IT
2	National number of the customs office	Alphanumeric 6	0830AB

Field 1 as explained above.

Field 2 has to be freely filled with a 6-character alphanumeric code. The 6 characters allow national administrations, where necessary, to define a hierarchy of customs offices.

▼**M19**

▼**M24**

ANNEX 38

CODES TO BE USED IN THE FORMS (¹) (²)

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   ►**C12** —————— ◄   For trade with countries and territories situated outside of the customs territory of the Community other than the EFTA countries

For placing goods under a customs procedure referred to in columns A and E of the table in Annex 37, Title I, B)

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)

For dispatch of non-Community goods in the context of trade between Member States

IM   ►**C12** —————— ◄   For trade with countries and territories situated outside of the customs territory of the Community other than the EFTA

For placing goods under a customs procedure referred to in columns H to K of the table in Annex 37, Title I, B)

For placing non-Community goods under a customs procedure in the context of trade between Member States

EU   ►**C12** —————— ◄   In the context of trade with EFTA countries

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)

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)

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(¹) The use, in this Annex, of the words export, re-export, importation and re-importation equally cover dispatch, re-dispatch, introduction and re-introduction.

(²) 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.

▼**M24**

CO ►**C12** —————— ◄ In respect of Community goods subject to specific measures during the transitional period following the accession of new Member States

Placing of pre-financed goods in a customs warehouse or free zone

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.

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)

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   ►**C12** —————— ◄ Goods required to move under the external Community transit procedure

T2   ►**C12** —————— ◄ 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   ►**C12** —————— ◄ Goods required to move under the internal Community transit procedure, in accordance with Article 340c(1)

T2SM   ►**C12** —————— ◄ 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   ►**C12** —————— ◄ Mixed consignments covered by Article 351, in which case the space following the 'T' must be scored through

T2L   ►**C12** —————— ◄ Form establishing the Community status of goods

T2LF   ►**C12** —————— ◄ 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   ►**C12** —————— ◄ Form establishing the status of goods destined for San Marino in application of Article 2 of Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992.

Box 2: Consignor/Exporter

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

▼**M24**

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 ►**C12** ——————— ◄ Declarant

2 ►**C12** ——————— ◄ Representative (direct representation within the meaning of the first indent of Article 5(2) of the Code)

3 ►**C12** ——————— ◄ 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.

▼**M24**

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   ►**C12** ——————— ◄   Place situated in the territory of the Member State concerned

2   ►**C12** ——————— ◄   Place situated in the territory of another Member State

3   ►**C12** ——————— ◄   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).

▼**M27**

Box 24: Nature of the transaction

The Member States which require this item of information must use the single digit codes listed in column A of the table provided for under Article 13(2) of

▼**M27**

Commission Regulation (EC) No 1917/2000 (¹) (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 of that table to be entered in the right-hand side of the box.

▼**M24**

Column A	Column B
1 ►**C12** ——————◄ Transactions involving actual or intended transfer of ownership against payment or other consideration (other than the transactions listed under 2, 7 and 8 (¹) (²) (³))	1 ►**C12** ——————◄ Final purchase/ sale (²) 2 ►**C12** ——————◄ Goods dispatched for viewing, trial samples, goods dispatched with right of return and transactions involving commission 3 ►**C12** ——————◄ Transactions involving payment in kind 4 ►**C12** ——————◄ Sale to foreign travellers for their personal use 5 ►**C12** ——————◄ Financial leasing (³)
2 ►**C12** ——————◄ Return of goods already recorded under code 1 (⁴); replacement of goods free of charge (⁴)	1 ►**C12** ——————◄ Return of goods 2 ►**C12** ——————◄ Replacement for returned goods 3 ►**C12** ——————◄ Replacement (e.g. under terms of guarantee) for goods not returned
3 ►**C12** ——————◄ Transactions (not temporary in nature) involving transfer of ownership but without consideration (financial or otherwise)	1 ►**C12** ——————◄ Deliveries of goods under programmes wholly or partly financed by the European Community 2 ►**C12** ——————◄ Other government-aid deliveries 3 ►**C12** ——————◄ Other aid deliveries (individuals and non-governmental organisations) 4 ►**C12** ——————◄ Other
4 ►**C12** ——————◄ Transactions with a view to processing (⁵) or contractor repair (⁶) (other than the transactions recorded under 7)	1 ►**C12** ——————◄ Processing 2 ►**C12** ——————◄ Repair and maintenance against payment 3 ►**C12** ——————◄ Repair and maintenance free of charge
5 ►**C12** ——————◄ Transactions after processing (⁵) or contractor repair (⁶) (other than the transactions recorded under 7)	1 ►**C12** ——————◄ Processing 2 ►**C12** ——————◄ Repair and maintenance against payment 3 ►**C12** ——————◄ Repair and maintenance free of charge
6 ►**C12** ——————◄ Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing (⁷) and other temporary uses (⁸), with the exception of processing under contract or repair (delivery and return)	1 ►**C12** ——————◄ Hire, loan, operational leasing 2 ►**C12** ——————◄ Other temporary uses
7 ►**C12** ——————◄ Transactions in connection with a joint defence programme or another intergovernmental production programme (e.g. Airbus)	

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(¹) OJ L 229, 9.9.2000, p. 14.

▼**M24**

Column A	Column B
8 ►**C12** ——————◄ Delivery of building material and equipment in connection with construction or civil engineering activities constituting part of a general contract (⁹)	
9 ►**C12** ——————◄ Other transactions	

(¹) 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).
(²) Including spare parts and other replacement deliveries made against payment.
(³) 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.
(⁴) Return and replacement dispatches of goods originally recorded under headings 3 to 9 of column A should be recorded under the corresponding headings.
(⁵) 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.
(⁶) Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.
(⁷) Operational leasing: all lease contracts other than financial leasing (see note3).
(⁸) This item covers goods exported/imported with the intention of subsequent reimport/re-export without any change of ownership taking place.
(⁹) 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.

Box 25: Mode of transport at the border

The codes applicable (n1) are given below:

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:

▼**M24**

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.

▼**M26**

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. 4, May 2002)

PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT
Bag	BG
Bag, flexible container	FX
Bag, large	ZB
Bag, multiply	MB
Bag, paper	5M
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Bag, plastic	EC
Bag, plastics film	XD
Bag, super bulk	43
Bag, textile	5L
Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, textile, without inner coat/liner	XF
Bag, woven plastic	5H
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, woven plastic, without inner coat/liner	XA
Bale, compressed	BL
Bale, non-compressed	BN
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR

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Barrel	BA
Barrel, wooden	2C
Barrel, wooden, bung type	QH
Barrel, wooden, removable head	QJ
Bars, in bundle/bunch/truss	BZ
Basin	BM
Basket	BK
Basket, with handle, cardboard	HC
Basket, with handle, plastic	HA
Basket, with handle, wooden	HB
Bin	BI
Board	BD
Board, 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
Box, aluminium	4B
Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	DH
Box, fibreboard	4G
Box, for liquids	BW
Box, natural wood	4C
Box, plastic	4H
Box, plastic, expanded	QR
Box, plastic, solid	QS
Box, plywood	4D
Box, reconstituted wood	4F
Box, steel	4A

▼__M26__

Box, wooden, natural wood, ordinary	QP
Box, wooden, natural wood, with sift proof walls	QQ
Bucket	BJ
Bulk, gas (at 1 031 mbar and 15 °C)	VG
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
Cage, Commonwealth Handling Equipment Pool (CHEP)	DG
Cage, roll	CW
Can, cylindrical	CX
Can, rectangular	CA
Can, with handle and spout	CD
Canister	CI
Canvas	CZ
Capsule	AV
Carboy, non-protected	CO
Carboy, protected	CP
Card	CM
Carton	CT
Cartridge	CQ
Case	CS
Case, isothermic	EI
Case, skeleton	SK
Case, steel	SS
Case, with pallet base	ED
Case, with pallet base, cardboard	EF
Case, with pallet base, metal	EH
Case, with pallet base, plastic	EG

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▼__M26__

Case, with pallet base, wooden	EE
Cask	CK
Chest	CH
Churn	CC
Clamshell	AI
Coffer	CF
Coffin	CJ
Coil	CL
Composite packaging, glass receptacle	6P
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in expandable plastic pack	YY
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in solid plastic pack	YZ
Composite packaging, glass receptacle in steel crate box	YP
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, plastic receptacle	6H
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in aluminium drum	YC
Composite packaging, plastic receptacle in fibre drum	YJ
Composite packaging, plastic receptacle in fibreboard box	YK
Composite packaging, plastic receptacle in plastic drum	YL
Composite packaging, plastic receptacle in plywood box	YH
Composite packaging, plastic receptacle in plywood drum	YG
Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in wooden box	YF
Cone	AJ

▼__M26__

Container, not otherwise specified as transport equipment	CN
Cover	CV
Crate	CR
Crate, beer	CB
Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Crate, framed	FD
Crate, fruit	FC
Crate, milk	MC
Crate, multiple layer, cardboard	DC
Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, shallow	SC
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ
Demijohn, protected	DP
Dispenser	DN
Drum	DR
Drum, aluminium	1B
Drum, aluminium, non-removable head	QC
Drum, aluminium, removable head	QD
Drum, fibre	1G
Drum, iron	DI
Drum, plastic	IH
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Drum, plywood	1D
Drum, steel	1A
Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, wooden	1W

▼__M26__

▼**M26**

Envelope	EN
Envelope, steel	SV
Filmpack	FP
Firkin	FI
Flask	FL
Foodtainer	FT
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Intermediate bulk container	WA
Intermediate bulk container, aluminium	WD
Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, aluminium, pressurised > 10 kPa	WH
Intermediate bulk container, composite	ZS
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, flexible plastic, solids	ZM
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, rigid plastic, solids	ZL
Intermediate bulk container, fibreboard	ZT
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal	WF
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, metal, pressure 10 kPa	WJ
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, natural wood, with inner liner	WU

▼**M26**

▼**M26**

Intermediate bulk container, paper, multi-wall	ZA
Intermediate bulk container, paper, multi-wall, water resistant	ZC
Intermediate bulk container, plastic film	WS
Intermediate bulk container, plywood	ZX
Intermediate bulk container, plywood, with inner liner	WY
Intermediate bulk container, reconstituted wood	ZY
Intermediate bulk container, reconstituted wood, with inner liner	WZ
Intermediate bulk container, rigid plastic	AA
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, steel	WC
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, steel, pressurised > 10 kPa	WG
Intermediate bulk container, textile without coat/liner	WT
Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, woven plastic, with liner	WQ
Intermediate bulk container, woven plastic, without coat/liner	WN
Jar	JR
Jerry-can, cylindrical	JY
Jerry-can, plastic	3H
Jerry-can, plastic, non-removable head	QM
Jerry-can, plastic, removable head	QN
Jerry-can, rectangular	JC
Jerry-can, steel	3A

▼**M26**

▼**M26**

Jerry-can, steel, non-removable head	QK
Jerry-can, steel, removable head	QL
Jug	JG
Jute bag	JT
Keg	KG
Lift van	LV
Log	LG
Logs, in bundle/bunch/truss	LZ
Lot	LT
Mat	MT
Matchbox	MX
Mutually defined	ZZ
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Not available	NA
Package	PK
Package, cardboard, with bottle grip-holes	IK
Package, display, cardboard	IB
Package, display, metal	ID
Package, display, plastic	IC
Package, display, wooden	IA
Package, flow	IF
Package, paper-wrapped	IG
Package, show	IE
Packet	PA
Pail	PL
Pallet	PX
Pallet, 100 cm × 110 cm	AH
Pallet, box	PB
Pallet, modular, collars 80 cm × 100 cm	PD
Pallet, modular, collars 80 cm × 120 cm	PE
Pallet, modular, collars 80 cm × 60 cm	AF

▼**M26**

▼__M26__

Pallet, shrink-wrapped	AG
Parcel	PC
Pen	PF
Pipe	PI
Pipes, in bundle/bunch/truss	PV
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plate	PG
Plates, in bundle/bunch/truss	PY
Pot	PT
Pouch	PO
Punnet	PJ
Rack	RK
Rack, clothing hanger	RJ
Receptacle, fibre	AB
Receptacle, glass	GR
Receptacle, metal	MR
Receptacle, paper	AC
Receptacle, plastic	PR
Receptacle, plastic-wrapped	MW
Receptacle, wooden	AD
Rednet	RT
Reel	RL
Ring	RG
Rod	RD
Rods, in bundle/bunch/truss	RZ
Roll	RO
Sachet	SH
Sack	SA
Sack, multi-wall	MS
Sea-chest	SE
Set	SX
Sheet	ST

▼__M26__

▼**M26**

Sheet, plastic wrapping	SP
Sheet metal	SM
Sheets, in bundle/bunch/truss	SZ
Shrink-wrapped	SW
Skid	SI
Slab	SB
Sleeve	SY
Slip-sheet	SL
Spindle	SD
Spool	SO
Suitcase	SU
Tank, cylindrical	TY
Tank, rectangular	TK
Tea-chest	TC
Tierce	TI
Tin	TN
Tray	PU
Tray, one layer no cover, cardboard	DV
Tray, one layer no cover, plastic	DS
Tray, one layer no cover, polystyrene	DU
Tray, one layer no cover, wooden	DT
Tray, two layers no cover, cardboard	DY
Tray, two layers no cover, plastic tray	DW
Tray, two layers no cover, wooden	DX
Trunk	TR
Truss	TS
Tub	TB
Tub, with lid	TL
Tube	TU
Tube, collapsible	TD
Tube, with nozzle	TV
Tubes, in bundle/bunch/truss	TZ
Tun	TO
Uncaged	UC

▼**M26**

▼**M26**

Unpacked or unpackaged	NE
Unpacked or unpackaged, multiple units	NG
Unpacked or unpackaged, single unit	NF
Vacuum-packed	VP
Vanpack	VK
Vat	VA
Vial	VI
Wicker bottle	WB

▼**M24**

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:

1. 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

▼__M24__

2. 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 (*)

    23 Tariff quota with specified end-use (*)

    25 Tariff quota with certificate confirming the special nature of the product (*)

    28 Tariff quota following outward processing (*)

    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.

'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 redispatched in the context of trade between parts of the customs territory of the Community in which

_____

(*) Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.

▼**M24**

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.

Free circulation of goods simultaneously redispatched in the context of trade between the Community and the countries with which it has formed a customs union.

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).

Explanation: Inward processing (drawback system) in accordance with Article 114(1)(b) of the Code.

07 Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.

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.

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.

▼**C12**

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.

▼**M24**

10 Permanent export.

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).

11 Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure.

Explanation: Prior export (EX-IM) in accordance with Article 115(1)(b) of the Code.

Example: Export of cigarettes manufactured from Community tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.

21 Temporary export under the outward processing procedure.

Example: Outward processing procedure under Articles 145 to 160 of the Code. See also code 22.

22 Temporary export other than that referred to under code 21.

Example: The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).

23 Temporary export for return in the unaltered state.

Example: Temporary export for exhibitions of articles such as samples, professional equipment, etc.

31 Re-export.

Explanation: Re-export of non-Community goods following a suspensive arrangement with economic impact.

Example: Goods are placed under a customs warehousing procedure and subsequently declared for ►**C12** re-export. ◄

▼**M24**

40 Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.

> *Example:* Goods coming from a third country with payment of the customs duties and VAT.

41 Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system).

> *Example:* Inward processing procedure with payment of customs duties and national taxes on import.

42 Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.

> *Example:* Import of goods with exemption from VAT through a tax representative.

43 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.

> *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.

45 Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.

> *Explanation:* VAT or excise exemption by placing the goods under a fiscal warehouse procedure.

> *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.

▼**C12**

> 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.

▼**M24**

48 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.

> *Explanation:* Standard exchange system (IM-EX), prior importation in accordance with Article 154(4) of the Code.

49 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 the context of trade between the parts of that territory where these provisions do not apply.

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.

> *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.

> *Examples:* Goods arriving from Martinique and entered for home use in Belgium.

▼**C12**

> Goods coming from Turkey and entered for home use in Germany.

▼**M24**

51 Inward processing procedure (suspension system).

> *Explanation:* Inward processing (suspension system) in accordance with Article 114(1)(a) and (2)(a) of the Code.

53 Import under temporary import procedure.

> *Example:* Temporary importation, e.g. for an exhibition.

54 Inward processing (suspension system) in another Member State (without their being released for free circulation in that Member State). (a)

> *Explanation:* This code is used to record the operation for the purposes of statistics on intra-Community trade.

> *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).

61 Re-importation with simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.

63 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.

> *Example:* Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

68 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.

> *Example:* Processed alcoholic beverages are re-imported and placed in an excise warehouse.

71 Placing of goods under the customs warehousing procedure.

> *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 warehouse.

76 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.

> *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)).

77 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.

> *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.

78 Entry of goods for a free zone subject to type II controls.

91 Placing of goods under processing under customs control.

▼**M24**

92 Processing under customs control in another Member State (without release for free circulation in that Member State).(a)

Explanation: This code is used to record the operation for the purposes of statistics on intra-Community trade.

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).

B. *Second subdivision*

1. 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

Inward processing (IP)

(Article 114 of the Code)

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

▼**M24**

Outward processing (OP)

(Article 145 of the Code)

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

Relief

(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

▼__M24__

	Article No	Code
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

▼__M24__

	Article No	Code
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

Temporary import

(The Code and this Regulation)

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

▼**M24**

Procedure	Article of this Regulation	Code
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

▼__M24__

Procedure	Code
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 (Article187 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

▼**M24**

Procedure	Code
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

▼__M24__

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

▼**M24**

Code	Relevant Article of the Code	Method
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

▼**M24**

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 ►**C12** ◄ Payment in cash

B ►**C12** ◄ Payment by credit card

C ►**C12** ◄ Payment by cheque

D ►**C12** ◄ Other (e. g. direct debit to agent's cash account)

E ►**C12** ◄ Deferred or postponed payment

F ►**C12** ◄ Deferred payment — customs system

G ►**C12** ◄ Postponed payment — VAT system (Article 23 Sixth VAT Directive)

H ►**C12** ◄ Electronic credit transfer

J ►**C12** ◄ Payment through post office administration (postal consignments) or other public sector or government department

K ►**C12** ◄ Excise credit or rebate

M ►**C12** ◄ Security, including cash deposit

P ►**C12** ◄ From agent's cash account

R ►**C12** ◄ Guarantee

S ►**C12** ◄ Individual guarantee account

T ►**C12** ◄ From agent's guarantee account

U ►**C12** ◄ From agent's guarantee — standing authority

V ►**C12** ◄ From agent's guarantee — individual authority

O ►**C12** ◄ 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

▼__M24__

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:

▼__M26__

Situation	Code	Other entries
For guarantee waiver (Articles 94(4) of the Code and 380(3) of this Regulation)	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	— reference for the guarantee undertaking — 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 where secured amount does not exceed EUR 500 (Article 189(5) of the Code)	5	
For guarantee not required (Article 95 of the Code)	6	
For guarantee not required for certain public bodies	8	
For individual guarantee of the type under point 3 of Annex 47a	9	— reference to the guarantee undertaking — office of guarantee

▼__M24__

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	'Simplified authori-sation'	44	00100

▼M24

Legal basis	Subject	Additional information	Box	Code
	declaration for a customs procedure with economic impact			
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 1147/2002	Temporarily suspension of the autonomous duties	'Import with airworthiness certificate'	44	10100
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 — agri-	44	30300

▼M24

▼__M24__

Article	Subject	Additional information	Box	Code
		cultural refunds not applicable		
793(3)	The desire to have copy 3 returned	'RET-EXP'	44	30400

▼__M24__

▼M6

ANNEX 38a

CUSTOMS DECLARATION FOR REGISTERED BAGGAGE

1. I HEREBY DECLARE

(a) that the baggage referred to below contains only articles of personal use normally used when travelling, such as clothing, household linen, toiletries, books and sports equipment, and that these articles are not being imported for commercial purposes;

(b) that the baggage does not contain:

— foodstuffs, tobacco, alcoholic beverages, anethol, firearms, sidearms, ammunition, explosives, drugs, live animals, plants, radio transmitters or transmitter-receivers, currency, species and products obtained from species protected under the Washington Convention of 3 March 1973 on International Trade in Endangered Species of Wild Flora and Fauna; articles forbidden by the laws of the country of destination on the protection of public decency and morality,

— goods intended for distribution free of charge or otherwise or for professional or commercial purposes,

— goods bought or received by myself outside the customs territory of my country and not yet declare to the customs authorities of my country of normal residence (this restriction applies only when returning to the country of normal residence).

2. I HEREBY AUTHORIZE the railway authorities to carry out all customs formalities.

3. I KNOW that making a false statement renders me liable to prosecution and seizure of my goods.

Country of destination : ....   Place of destination :   ....

Number of items

Number of persons accompanying the passenger

IN BLOCK LETTERS

SURNAME :   OTHER NAMES :

....

Normal residence :   Street : ....   No : ....

Town: ....   Country :   ....

Signature of passenger :

Date-stamp of
departure station   ....

Consignment note No:

▼__M28__

ANNEX 38b

Procedure referred to in Article 290c(1)

For the purposes of Article 290c, the net weight of each consignment of fresh bananas shall be determined by authorised weighers at any place of unloading in accordance with the following procedure:

1. a sample of units of packed bananas shall be selected for each type of packaging and for each origin. The sample of units of packed bananas to be weighed shall constitute a representative sample of the consignment of fresh bananas. It shall contain at least the quantities indicated below:

Number of units of packed bananas (by type of packaging and origin)	Number of units of packed bananas to be inspected
— up to 400	5
— from 401 to 700	7
— from 701 to 1 000	10
— from 1 001 to 2 000	13
— from 2 001 to 4 000	15
— from 4 001 to 6 000	18
— more than 6 000	21

2. the net weight shall be determined as follows:

   (a) by weighing each unit of packed bananas to be inspected (gross weight);

   (b) by opening at least one unit of packed bananas, then calculating the weight of the packaging;

   (c) the weight of that packaging shall be accepted for all packaging of the same type and origin, and shall be deducted from the weight of all the units of packed bananas weighed;

   (d) the average net weight per unit of packed bananas thus established for each type and origin, based on the weight of the samples checked, shall be accepted as the basis for determining the net weight of the consignment of fresh bananas;

3. where the customs authority does not check the banana weighing certificates contemporaneously, the net weight declared on such certificates shall be acceptable to customs authorities provided that the difference is not more or less than 1 % between the declared net weight and the average net weight established by customs authorities;

4. the banana weighing certificate shall be presented to the customs office at which the declaration for release for free circulation is submitted. The customs authorities shall apply the results of the sampling shown on the banana weighing certificate to the whole consignment of fresh bananas to which that certificate relates.

▼M28

ANNEX 38c

Form referred to in Article 290c(1)

BANANA WEIGHING CERTIFICATE	
1. Authorized weigher name	2. Weighing certificate issuance date and number
	3. Trader reference
4. Identity of means of transport at arrival	5. Country of origin
6. Number and type of packaging	7. Total established net weight
8. Brand(s)	

9. Inspected units of packed bananas (Enter gross weight for each weighed unit)

1		8		15	
2		9		16	
3		10		17	
4		11		18	
5		12		19	
6		13		20	
7		14		21	

10. Total gross weight of inspected units of packed bananas:

11. Number of units of packed bananas inspected: :

12. Average gross weight:

13. Tare: -

14. Average net weight per unit of packed bananas:

15. Signature and stamp of the authorised weigher

16. Place and date:'

▼M18

_____

▼**B**

ANNEX 42

YELLOW LABEL

Goods not fulfilling the conditions laid down in Articles 9 and 10
of the Treaty establishing the European Economic Community

23 mm

◁———————————— 49 mm ————————————▷

Colour: black lettering on yellow background.

▼ **M13**

ANNEX 42a

EUROPEAN COMMUNITY

1. Applicant (name of the shipping company, or its representative, and full address)	Serial number:
☐	**CERTIFICATE OF REGULAR SHIPPING SERVICES** — Article 313a of Regulation (EEC) No 2454/93

2. Ports concerned (route, with ports of call in order of calling)

3. Vessels of the shipping service

4. Other information

5. Declaration by the shipping company

I, the undersigned, hereby declare that the vessels forming part of the regular service in respect of which this application is made:

1. ply solely between ports in Community customs territory;
2. do not call at any points outside Community customs territory or at any free zone of a port in Community customs territory; and
3. do not tranship cargo on the high seas

Date: .... (Signature) ....

A. Customs authority which issued the certificate authorizing the regular service ....

Date: .... Stamp

Name:

Address:

Member State: ....

(Signature)'

▼**M13**

ANNEX 42b

YELLOW LABEL

```
◄──────── 49 mm ────────►
┌─────────────────────────────┐   ▲
│ Community goods consigned to or │   │
│ from a part of the customs territory │   E
│   of the Community where the    │    E
│  provisions of Council Directive │   23
│    77/388/EEC do not apply      │   │
└─────────────────────────────┘   ▼
```

Colour: black letters on a yellow background.'

▼C2

ANNEX 43

EUROPEAN COMMUNITY

1	
1 ORIGINAL **1**	1. Applicant (full name or name of company or business and full address)

<table>
<tr><td>1. Applicant (full name or name of company or business and full address)</td><td colspan="2">T2M</td><td>No A 000000</td></tr>
</table>

T2M   **No A 000000**

2. Community fishing vessel
Name: ....
Recorded number: ....
Base port: ....
Flag: ....

3. Declaration by the operator

I the undersigned, hereby declare that the products and goods to be showed in boxes 4 and 6 have Community status.

Date: ....
                                        (Signature)

A. Stamp of the fishing vessel registration authority (a)

Authority: ....   Stamp

Date: ....

4. Products of sea-fishing (Name and type)

5. Gross mass (kg) (^{1})

6. Goods obtained from the products referred to above (Kind)

7. CN code

8. Gross mass (kg)

9. Declaration by the master of the Community fishing vessel

I the undersigned, ... (Full name),
master of the vessel shown in box 2, declare that the products referred to in box 4:

— were caught by my vessel in waters other than the territorial waters of a country or territory outside Community customs territory,

— have undergone on board my vessel processing which has been recorded on page .... of the logbook and that the goods obtained are described in box 6 (^{2})

Date: ....   Signature: ....

10. Declaration in the event of a first transhipment from a Community fishing vessel

The products and/or goods described in this document were transhipped onto the following vessel:

(a) Name: ....
(b) Registration number: ....

(c) Flag: ....
(d) Full name of master: ....

The transhipment has been recorded on page .... of the logbook of the Community fishing vessel.

The transhipment has been recorded on page ....of the logbook of the vessel onto which the products and/or goods were transhipped.

Date: ....

....
(Signature of the master of the Community fishing vessel)   (Signature of the master of the receiving vessel)

B. Office which issued the T2M form

Customs office: ....
Address: ....
Member State: ....   Stamp
Date: ....
Signature: ....

(a) If this authority is the same as the customs office indicated in box B, then the impression of the stamp is sufficient for completion of Box A.
(^{1}) Approximate figure.
(^{2}) Delete when no processing takes place on board.

▼C2

11. **Declaration when processing takes place on board the vessel onto which that catch has been transhipped** (³)

The products referred to in box 4 have undergone on board the vessel shown in box 10 processing which has been recorded on page ... of the logbook and the resulting goods are shown in box 6.

Date: ....

....
(Signature of master)

12. **Declaration in the event of a second transhipment without further processing**

The products and/or goods referred to in this document have been transhipped onto the following vessel:

(a) Name: ....

(b) Registration number: ....

(c) Flag: ....

(d) Full name of master: ....

The transhipment has been recorded on page .... of the logbook of the vessel from which the products and/or goods were transhipped.

The transhipment has been recorded on page......... of the logbook of the vessel onto which the products and/or goods were transhipped.

Date: ....

....
(Signature of the master of the transhipping vessel)

....
(Signature of the master of the receiving vessel)

13. **Certification by the customs authority of the country or territory not forming part of Community customs territory**

The undersigned customs authority, hereby certifies that the products and/or goods referred to in boxes 4 and/or 6 were under customs supervision throughout their stay and have undergone no handling other than the necessary for their preservation.

Date of arrival of the products/goods: ....

Date of departure of the products/goods: ....

Means of transport used for reconsignments to Community customs territory: ....

Full address of the customs office: ....

Stamp

Country or territory: ....

Date: ....

....
(Signature)

C. **Stamp of the customs office where the products and/or goods were brought into the Community customs territory**

Customs office: ....

Member State: ....

Date: ....

Stamp

A copy of this form must be sent to the customs office indicated in box B

REMARKS

_____

(³) Community fishing vessel or Community factory ship.

▼C2

EUROPEAN COMMUNITY

| 1 | 1. Applicant (full name or name of company or business and full address) | **T2M** | | No A 000000 |

COPY

| 1 | |

---

1. Applicant (full name or name of company or business and full address)

T2M   No A 000000

2. Community fishing vessel
   Name: ....
   Recorded number: ....
   Base port: ....
   Flag: ....

3. Declaration by the operator

I the undersigned, hereby declare that the products and goods to be showed in boxes 4 and 6 have Community status.

A. Stamp of the fishing vessel registration authority (a)

Authority: ....   Stamp

Date: ....
                                        (Signature)

Date: ....

4. Products of sea-fishing (Name and type)

5. **gross mass** (kg) (¹)

6. Goods obtained from the products referred to above (Kind)

| 7. **CN Code** | 8. **Gross mass** (kg) |

9. Declaration by the master of the Community fishing vessel

I the undersigned, ... (full name),
master of the vessel shown in box 2, declare that the products referred to in box 4:

— were caught by my vessel in waters other than the territorial waters of a country or territory outside Community customs territory,

— have undergone on board my vessel processing which has been recorded on page......... of the logbook and that the goods obtained are described in box 6 (²)

Date: ....   Signature: ....

10. Declaration in the event of a first transhipment from a Community fishing vessel

The products and/or goods described in this document were transhipped onto the following vessel:

(a) Name: ....   (b) Registration number: ....

(c) Flag: ....   (d) Full name of master: ....

The transhipment has been recorded on page ....of the logbook of the Community fishing vessel.

The transhipment has been recorded on page........of the logbook of the vessel onto which the products and/or goods were transhipped.

Date: ....

B. Office which issued the T2M form

Customs office: ....

Address: ....

Member State: ....   Stamp

Date: ....

....   Signature: ....
(signature of the master of the Community   (Signature of the master of the receiving vessel)
         fishing vessel)

(a) If this authority is the same as the customs office indicated in Box B, then the impression of the stamp is sufficient for completion of Box A.
(¹) Approximate figure.
(²) Delete when no processing takes place on board.

▼**M7**

ANNEX 44

NOTES

(to be added to the booklet containing the T2M forms)

I. **General considerations**

1. The purpose of a T2M form is to prove the Community status, upon entry into Community customs territory, of a catch made by a Community fishing vessel outside the territorial waters of a country or territory not forming part of Community customs territory and/or of goods obtained from such catches by processing carried out on board the Community fishing vessel which made the catch, another Community fishing vessel, or a Community factory ship.

2. The Community fishing vessel is a vessel which is registered and listed in a part of a Member State's territory forming part of Community customs territory, flies the flag of a Member State, makes the catch and may process it on board. The Community factory ship is a vessel, similarly registered or listed, which processes only transhipped catches.

3. This booklet contains 10 forms, each consisting of an original and a copy. The copies must not be separated from the booklet.

4. The booklet must be produced whenever the customs authorities so require.

5. It must be returned to the customs authorities by which it was issued when the vessel for which it was issued ceases to fulfil the conditions laid down, when all the forms contained in the booklet have been used or when the period of validity of the booklet expires.

II. **Authentication of T2M forms**

6. The forms must be completed in typescript or legibly by hand; if the latter, in ink and in printed characters. No erasures or alterations may be made. Amendments must be made by striking out the incorrect particulars and adding those required where appropriate. Any such amendments must be initialled by the person who signed the declaration containing them.

7. Boxes 1 to 3 of the form must be completed by the person indicated, in the language in which the form is printed. Boxes 4 to 12 of the form must be completed in one of the official Community languages.

8. The validity of the T2M forms contained in a booklet is guaranteed by the persence (SIC! presence), in box A of both originals and copies, of an endorsement by the authority responsible for registering the Community fishing vessel for which the booklet was issued. The booklet is valid for two years from the date shown on page 2 of its cover.

III. **Use of T2M forms**

9. The master of the Community fishing vessel must complete boxes 4, 5 and/or boxes 6, 7, 8 and complete and sign the declaration in box 9, of the original and the copy of a T2M form whenever:

— a catch and/or the goods resulting from on-board processing of a catch are landed either in a port in Community customs territory, or in another part from which they will leave for that territory,

— the catch and/or goods are transhipped onto another Community fishing vessel, a Community factory ship — where the catch undergoes on-board processing — or any other vessel which transports the catch and/or goods without processing them, either directly to a port within Community customs territory or to a port not in Community customs territory from where they will leave for that territory. In this case the master of the Community fishing vessel and the master of the vessel onto which the catch and/or goods are transhipped must complete and sign box 10 of the original and the copy.

▼**M7**

10. Where appropriate, the master of the vessel onto which a Community fishing vessel's catch has been transhipped to undergo on-board processing must complete boxes 6, 7 and 8, and complete and sign the declaration in box 11 of the original whenever:

— goods resulting from on-board processing are landed either in a port in Community customs territory, or in a port not in Community customs territory from which they will leave for that territory,

— the goods are transhipped onto any other vessel which transports them without processing, either directly to a port in Community customs territory or to a port not in Community customs territory from where they will leave for that territory. In this case, the master of the processing vessel and the master of the vessel onto which the goods are transhipped must complete and sign box 12 of the original.

11. Where catch or goods have gone to a country or territory not forming part of Community customs territory before being shipped to Community customs territory, box 13 of the form must be completed and signed by the customs authorities of the country or territory. If a part of the catch or goods does not go to Community customs territory, the name, kind, gross mass and treatment or use assigned to the consignments concerned must be entered in the 'Remarks' box of the form.

12. Whenever catch and/or goods are transhipped for carriage to Community customs territory, they must be accompanied by the original of a T2M form.

IV. **Use of 'Extracts' of T2M forms**

Where catch and/or goods have been transported to a country or territory not forming part of Community customs territory for later reconsignment to that territory in split consignments:

13. A number of original T2M forms equal to the number of split consignments must be taken from the booklet issued to the fishing vessel which made the catch and/or processed it into goods, and clearly marked with the word 'Extract' and particulars of the T2M form for the initial consignment. This information must also be entered in the copies of the 'Extracts' which must remain in the booklet.

14. For each split consignment:

— boxes 4, 5 and/or 6, 7, 8 of the T2M 'Extract' form must be completed, stating the quantities of catch and/or goods consigned,

— box 13 of the original of the 'Extract' form must be completed, endorsed and signed by the customs authorities of the country or territory concerned,

— the number and kind of packages, the gross mass, the treatment or use assigned to the consignment and the number and date of the 'Extract' form must be entered in the 'Remarks' box of the initial T2M form,

— the 'Extract' form must accompany the consignment of catch and/or goods.

15. When all the catch and/or goods covered by the initial T2M form have been shipped to Community customs territory, box 13 of the form must be completed, endorsed and signed by the customs authorities of the country or territory concerned. This form must be sent to the office which issued the T2M booklet. If a part of the catch or goods does not go to Community customs territory, the name, kind and gross mass of the consignments concerned, and the treatment or use assigned, must be entered in the 'Remarks' box on the form.

V. **Discharge of T2M forms**

16. All original T2M forms (initial or 'Extract') must be presented to the customs office where the catch or goods to which it refers have been brought into Community customs territory. However, where such catch or goods are brought into Community customs territory under a transit procedure and the corresponding operation began outside that territory,

▼**M7**

the T2M forms must be presented to the customs office of destination for that procedure.

▼**M7**

▼__M19__

ANNEX 44a

EXPLANATORY NOTE ON THE LOADING LIST

TITLE I

General

1. Definition

   The loading list means a document having the characteristics described in this Annex.

2. Loading list form

2.1. Only the front of the form may be used as a loading list.

2.2. The features of a loading list are:

   (a) the heading 'Loading list';

   (b) a 70 × 55 millimetre box divided into an upper part of 70 by 15 millimetres and a lower part of 70 by 40 millimetres;

   (c) columns with the following headings in the following order:

   — serial number,

   — marks, numbers, number and kind of packages, goods description,

   — country of dispatch/export,

   — gross mass in kilograms,

   — reserved for the administration.

   Users may adjust the width of the columns to their needs. However, the column headed 'reserved for the administration' must always be at least 30 millimetres wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3. A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

TITLE II

Particulars to be entered in the different headings

1. Box

1.1. Upper part

   Where a loading list accompanies a transit declaration, the principal must enter 'T1', 'T2' or 'T2F' in the upper part of the box.

   Where a loading list accompanies a T2L document, the person concerned must enter 'T2L' or 'T2LF' in the upper part of the box.

1.2. Upper part

   The particulars listed in paragraph 4 of Title III below must be entered in this part of the box.

2. Columns

2.1. Serial number

   Every item shown on the loading list must be preceded by a serial number.

2.2. Marks, numbers, number and kind of packages, goods description

   The particulars required shall be given in accordance with Annexes 37 and 38.

▼**M21**

> Where a loading list accompanies a transit declaration, the list must include the information entered in boxes 31 (Packages and description of goods), 40 (Summary declaration/previous document) 44 (Additional information, documents produced, certificates and authorisations) and, where appropriate, 33 (Commodity code) and 38 (Net mass (kg)) of the transit declaration.

▼**M19**

2.3. Country of dispatch/export

> Enter the name of the Member State from which the goods are being consigned or exported.

> Do not use this column where a loading list accompanies a T2L document.

2.4. Gross mass (kg)

> Enter the details entered in box 35 of the SAD (see Annex 37).

TITLE III

Use of loading lists

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.

2. ►**M21** Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form must be struck through and box 31 (Packages and description of goods) may not be used to enter the marks, numbers, number and kind of packages or goods description. ◄ A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and goods description) of the transit declaration form used.

3. The loading list must be produced in the same number of copies as the form to which it relates.

▼**M22**

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▼**M19**

4. When a transit declaration is registered the loading list must be given the same registration number as the form to which it relates. This number must be entered by using a stamp which includes the name of the office of departure, or by hand. If entered by hand, it must be endorsed by the official stamp of the office of departure.

> It is not obligatory for an official of the office of departure to sign the forms.

5. Where several loading lists are attached to one form used for the purpose of Community transit, the lists must bear a serial number allocated by the principal, and the number of loading lists attached must be entered in box 4 (Loading lists) of the said form.

6. The provisions of paragraphs 1 to 5 apply, as appropriate, where a loading list is attached to a T2L or T2LF document.

▼**M19**

ANNEX 44b

PROVISIONS CONCERNING FORMS USED IN COMMUNITY TRANSIT

This Annex sets out the characteristics of forms other than the single administrative document used in Community transit.

1. **Loading lists**

1.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m^2 and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned.

1.2. The format of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

2. **Transit advice note**

2.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m^2 and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.

2.2. The format of the forms shall be 210 by 148 millimetres.

3. **Receipt**

3.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m^2 and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.

3.2. The format of the forms shall be 148 by 105 millimetres.

4. **Individual guarantee**

4.1. The forms shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 g/m^2. It shall have a printed guilloche pattern background in red so as to reveal any falsification by mechanical or chemical means. The paper shall be white.

4.2. The format of the forms shall be 148 by 105 millimetres.

4.3. The forms shall show the name and address of the printer, or a mark by which he may be identified, and a serial identification number.

5. **Comprehensive guarantee and guarantee waiver certificates**

5.1. The forms for comprehensive guarantee of guarantee waiver certificates, hereinafter referred to as 'certificates', shall be printed on white paper free of mechanical pulp and weighing at least 100 g/m^2. Both sides shall have a printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means. The printing shall be:

— in green for guarantee certificates,

— in pale blue for guarantee waiver certificates.

5.2. The format of the forms shall be 210 by 148 millimetres.

5.3. The Member States shall be responsible for printing the forms or having them printed. Each certificate shall bear a serial identification number.

6. **Provisions common to all of Title II**

6.1. Forms must be completed using a typewriter or other mechanographical or similar process. Loading list, transit advice and receipt forms may also be completed legibly in manuscript, in which case they shall be completed in ink and in block letters.

6.2. Forms must be drawn up in one of the official languages of the member States which is acceptable to the customs authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.