

Commission Implementing Regulation (EU) No 756/2012 of 20 August 2012 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) No 756/2012

of 20 August 2012

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, and in particular Article 247 thereof,

Whereas:

- (1) Commission Regulation (EU) No 430/2010 of 20 May 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽²⁾ removed the obligation to provide an exit summary declaration for goods which are supplied for incorporation as parts of or accessories in vessels and aircraft, motor fuels, lubricants and gas necessary for the operation of vessels or aircraft, foodstuffs, and other items to be consumed or sold on board. Annex 30a to Commission Regulation (EEC) No 2454/93⁽³⁾ should therefore be adapted accordingly.
- (2) Pursuant to Annex 30a to Regulation (EEC) No 2454/93, information about the consignee is mandatory in an exit summary declaration. However, where the goods are carried under a negotiable bill of lading that is ‘to order blank endorsed’, the consignee is unknown. In that case a specific code should be used to show that the consignee particulars are unknown.
- (3) Commission Regulation (EC) No 1917/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EC) No 1172/95 as regards statistics on external trade⁽⁴⁾ has been replaced by Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements⁽⁵⁾. It is therefore necessary to adapt Annexes 37 and 38 to Regulation (EEC) No 2454/93.

Changes to legislation: Commission Implementing Regulation (EU) No 756/2012 is up to date with all changes known to be in force on or before 23 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (4) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽⁶⁾ lays down conditions for exemption from payment of the VAT due upon importation. One of the conditions is that at the time of importation, the importer must have provided to the competent authorities of the Member State of importation certain information. It is therefore necessary to adapt Annexes 37 and 38 to Regulation (EEC) No 2454/93 to provide a harmonised solution for indicating that information in the customs declaration. The obligation to provide the information required by Article 143(2) of Directive 2006/112/EC should be stated in the description of Box 44 in Annex 37.
- (5) Since a Community transit operation may take place in Andorra and San Marino, a reference to those countries should be added to the reference to the EFTA countries in Annex 37 to Regulation (EEC) No 2454/93, in order to reflect the fact that the guarantee or guarantee waiver may be not valid in one or more EFTA countries, nor in Andorra or in San Marino.
- (6) 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⁽⁷⁾ has been replaced by Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95⁽⁸⁾. The reference to Regulation (EC) No 1172/95 in Annex 38 to Regulation (EEC) No 2454/93 should therefore be updated.
- (7) In 2010 the eighth version of the Incoterms rules ('Incoterms 2010') has been established. The Incoterms codes as amended by the Incoterms 2010 should therefore be set out in Annex 38 in order to update the delivery terms.
- (8) Annex 38 to Regulation (EEC) No 2454/93 contains a list of packaging codes based upon the list of Coded representations of packaging type names used in international trade set out in Annexes V and VI to Recommendation No 21 of the United Nations Economic Commission for Europe. Due to the revision of the code list following a technological development, it is appropriate to replace the list in Annex 38 by the latest version resulting from Revision 8.1 of Recommendation No 21.
- (9) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC⁽⁹⁾ provides that excise goods may be moved under a duty suspension arrangement within the customs territory of the Community, including where the goods are moved via a third country or a third territory from the place of importation to any of the destinations referred to in Article 17(1)(a) of that Directive. The respective codes in Annex 38 to Regulation (EEC) No 2454/93 should therefore be adapted to reflect the cases where no excise duties are paid upon importation.
- (10) Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽¹⁰⁾ has been replaced by Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from

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customs duty⁽¹¹⁾. Some references and descriptions of codes in Annex 38 to Regulation (EEC) No 2454/93 should therefore be adapted.

- (11) Since Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector⁽¹²⁾ has been replaced by Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors⁽¹³⁾, it is necessary to update the reference to Regulation (EC) No 1580/2007 in Annex 38 to Regulation (EEC) No 2454/93.
- (12) It is necessary to adapt the list of goods involving a higher risk of fraud set out in Annex 44c to Regulation (EEC) No 2454/93 to the Combined Nomenclature 2012 laid down in Commission Implementing Regulation (EU) No 1006/2011 of 27 September 2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁴⁾.
- (13) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (14) Since Regulation (EU) No 1006/2011 applies from 1 January 2012, the amendments to Annex 44c to Regulation (EEC) No 2454/93 should apply from the same date.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

- (1) Annex 30a is amended as set out in Annex I to this Regulation;
- (2) Annex 37 is amended as set out in Annex II to this Regulation;
- (3) Annex 38 is amended as set out in Annex III to this Regulation;
- (4) Annex 44c is amended as set out in Annex IV to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2013, except Annex IV.

Annex IV shall apply from 1 January 2012.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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Done at Brussels, 20 August 2012.

For the Commission

The President

José Manuel BARROSO

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ANNEX I

(referred to in Article 1(1))

Annex 30a to Regulation (EEC) No 2454/93 is amended as follows:

- (1) In Section 1 ‘**Introductory notes to the tables**’, note 4.4 is deleted.
- (2) Section 2 ‘**Requirements for entry and exit summary declarations**’ is amended as follows:
 - (a) The title of point 2.2 is replaced by the following:

2.2. *Express consignments — Table 2*
 - (b) In Table 2, the third column ‘Exit summary declaration — ship and aircraft supplies’ is deleted.
- (3) Section 4, ‘**Data element explanatory notes**’, is amended as follows:
 - (a) In data element explanatory note ‘*Transport document number*’, the fourth paragraph is deleted.
 - (b) In data element explanatory note ‘*Consignee*’, the fifth paragraph ‘Exit summary declarations’ is replaced by the following:

Exit summary declarations: In cases referred to in Article 789, this information shall be provided where available. Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed” and the consignee is unknown, his particulars shall be replaced by the following code in Box 44 of an export declaration:

Legal basis	Subject	Box	Code
Annex 30a	Situations where negotiable bills of lading that are “to order blank endorsed” are concerned, in the case of exit summary declarations, where the consignee particulars are unknown.	44	30600

- (c) Data element explanatory note ‘*Notify party*’ is replaced by the following:

Notify party

Party to be notified at entry of the arrival of the goods. This information needs to be provided where applicable. The particulars of notify party take the form of the notify party EORI number whenever this number is available to the person lodging the summary declaration.

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Entry summary declaration: where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, in which case the consignee is not mentioned and code 10600 is entered, the notify party shall always be provided.

Exit summary declaration: where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, in which case the consignee is not mentioned, the particulars of notify party shall always be provided in the field for “consignee” instead of the “consignee” particulars. When an export declaration contains the particulars for the exit summary declaration, code 30600 is entered in Box 44 of the export declaration concerned.

- (d) In data element explanatory note ‘*Commodity code*’, the fifth paragraph beginning with Exit ship and aircraft supplies summary declarations: is deleted.

ANNEX II

(referred to in Article 1(2))

Annex 37, Title II, to Regulation (EEC) No 2454/93 is amended as follows:

- (1) Section A is amended as follows:
- (a) **Box 24: Nature of transaction** is replaced by the following:
- Box 24: Nature of transaction**
- Using the relevant codes from Annex 38, enter the type of the transaction concerned.
- (b) In **Box 44: Additional information/Documents produced/Certificates and authorisations**, the first paragraph is replaced by the following:
- Using the relevant 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 or identification numbers.
- (c) In **Box 52: ‘Guarantee’**, the second paragraph is replaced by the following:
- Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for one or more of the following countries, add after “not valid for” the codes from Annex 38 for the country or countries concerned:
- non-EU contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods,
 - Andorra,
 - San Marino.

Where an individual guarantee in the form of a cash deposit or by means of vouchers is used it shall be valid for all the contracting parties to the

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Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

(2) Section C is amended as follows:

(a) **Box 24: Nature of transaction** is replaced by the following:

Box 24: Nature of transaction

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

(b) **Box 44: Additional information/Documents produced/Certificates and authorisations** is amended as follows:

(i) The first paragraph is replaced by the following:

Using the relevant 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 or identification numbers.

(ii) The following is added after the last paragraph:

When goods are the subject of a VAT-exempt supply to another Member State, the information required by Article 143(2) of Directive 2006/112/EC shall be entered in box 44, including when required by a Member State, the evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State.

ANNEX III

(referred to in Article 1(3))

Annex 38, Title II to Regulation (EEC) No 2454/93 is amended as follows:

(1) In **Box 2: Consignor/Exporter**, the last paragraph is replaced by the following:

Country code: the Community's alphabetical codes for countries and territories are based on the current ISO alpha 2 codes (a2) insofar as they are compatible with the country codes laid down in accordance with Article 5(2) of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95⁽¹⁵⁾.

(2) In **Box 20: Delivery terms**, the table is replaced by the following:

First subdivision	Meaning	Second subdivision
Incoterms code	Incoterms — ICC/ECE	Place to be specified
<i>Code applicable usually for road and rail transport</i>		

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DAF (Incoterms 2000)	Delivered at frontier	Named place
<i>Codes applicable for all modes of transport</i>		
EXW (Incoterms 2010)	Ex works	Named place
FCA (Incoterms 2010)	Free carrier	Named place
CPT (Incoterms 2010)	Carriage paid to	Named place of destination
CIP (Incoterms 2010)	Carriage and insurance paid to	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination
DAP (Incoterms 2010)	Delivered at place	Named place of destination
DDP (Incoterms 2010)	Delivered duty paid	Named place of destination
DDU (Incoterms 2000)	Delivered duty unpaid	Named place of destination
<i>Codes applicable usually for sea and inland waterway transport</i>		
FAS (Incoterms 2010)	Free alongside ship	Named port of shipment
FOB (Incoterms 2010)	Free on board	Named port of shipment
CFR (Incoterms 2010)	Cost and freight	Named port of destination
CIF (Incoterms 2010)	Cost, insurance and freight	Named port of destination
DES (Incoterms 2000)	Delivered ex ship	Named port of destination
DEQ (Incoterms 2000)	Delivered ex quay	Named port of destination
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract

- (3) In **Box 24: Nature of the transaction**, the note is replaced by the following:

The Member States which require this item of information must use the single digit codes listed in column A of the table provided for in Article 10(2) of Commission Regulation (EU) No 113/2010⁽¹⁶⁾, 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.

- (4) **Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind** is replaced by the following:

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

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Use the following codes.

(UN/ECE Recommendation No 21/Rev. 8.1 of 12 July 2010).

PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT
Bag	BG
Bag, flexible container	FX
Bag, gunny	GY
Bag, jumbo	JB
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, polybag	44
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, tote	TT
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
Ball	AL
Balloon, non-protected	BF

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Balloon, protected	BP
Bar	BR
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
Belt	B4
Bin	BI
Block	OK
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

ANNEX III

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Box, plastic, solid	QS
Box, plywood	4D
Box, reconstituted wood	4F
Box, steel	4A
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, scrap metal	VS
Bulk, solid, fine particles (“powders”)	VY
Bulk, solid, granular particles (“grains”)	VR
Bulk, solid, large particles (“nodules”)	VO
Bunch	BH
Bundle	BE
Bundle, wooden	8C
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
Cart, flatbed	FW
Carton	CT

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Cartridge	CQ
Case	CS
Case, car	7A
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
Case, with pallet base, wooden	EE
Case, wooden	7B
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

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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
Container, flexible	1F
Container, gallon	GL
Container, metal	ME
Container, not otherwise specified as transport equipment	CN
Container, outer	OU
Cover	CV
Crate	CR
Crate, beer	CB

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Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Crate, framed	FD
Crate, fruit	FC
Crate, metal	MA
Crate, milk	MC
Crate, multiple layer, cardboard	DC
Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, shallow	SC
Crate, wooden	8B
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
Envelope	EN
Envelope, steel	SV

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Filmpack	FP
Firkin	FI
Flask	FL
Flexibag	FB
Flexitank	FE
Foodtainer	FT
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hanger	HN
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	PLN
Intermediate bulk container, fibreboard	ZT
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal	WF

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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
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, liquids	ZJ
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, steel	WC
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, steel, pressurised > 10 kpa	WG

ANNEX III

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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
Jerrican, cylindrical	JY
Jerrican, plastic	3H
Jerrican, plastic, non-removable head	QM
Jerrican, plastic, removable head	QN
Jerrican, rectangular	JC
Jerrican, steel	3A
Jerrican, steel, non-removable head	QK
Jerrican, steel, removable head	QL
Jug	JG
Jutebag	JT
Keg	KG
Kit	KI
Liftvan	LV
Log	LG
Logs, in bundle/bunch/truss	LZ
Lot	LT
Lug	LU
Luggage	LE
Mat	MT
Matchbox	MX

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Mutually defined	ZZ
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Not available	NA
Octabin	OT
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, AS 4068-1993	OD
Pallet, box Combined open-ended box and pallet	PB
Pallet, CHEP 100 cm × 120 cm	OC
Pallet, CHEP 40 cm × 60 cm	OA
Pallet, CHEP 80 cm × 120 cm	OB
Pallet, ISO T11	OE
Pallet, modular, collars 80 cm × 100 cm	PD
Pallet, modular, collars 80 cm × 120 cm	PE
Pallet, modular, collars 80 cm × 60 cm	AF
Pallet, shrinkwrapped	AG
Pallet, triwall	TW
Pallet, wooden	8A
Pan	P2

ANNEX III

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Parcel	PC
Pen	PF
Piece	PP
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
Platform, unspecified weight or dimension	OF
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

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Set	SX
Sheet	ST
Sheet, plastic wrapping	SP
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Skid	SI
Slab	SB
Sleeve	SY
Slipsheet	SL
Spindle	SD
Spool	SO
Suitcase	SU
Tablet	T1
Tank container, generic	TG
Tank, cylindrical	TY
Tank, rectangular	TK
Tea-chest	TC
Tierce	TI
Tin	TN
Tray	PU
Tray, containing horizontally stacked flat items	GU
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, rigid, lidded stackable (CEN TS 14482:2002)	IL
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

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Tub, with lid	TL
Tube	TU
Tube, collapsible	TD
Tube, with nozzle	TV
Tubes, in bundle/bunch/truss	TZ
Tun	TO
Tyre	TE
Uncaged	UC
Unit	UN
Unpacked or unpackaged	NE
Unpacked or unpackaged, multiple units	NG
Unpacked or unpackaged, single unit	NF
Vacuum-packed	VP
Vanpack	VK
Vat	VA
Vehicle	VN
Vial	VI
Wickerbottle	WB

(5) **Box 37: Procedure** is amended as follows:

(a) Section A, *First subdivision* is amended as follows:

(i) Code 42 is replaced by the following:

42

Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension,

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is granted because the import is followed by an intra-Community supply or transfer of the goods to another Member State. In that case, the VAT and, where applicable, the excise duty will be due in the Member State of final destination. In order to use this procedure, the persons must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC.

Example
1 of
import
of
goods
with

ANNEX III

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exempt
from
VAT
through
a
tax
represent
Excise
Example
2 goods
imported
from
a
third
country
which
are
released
for
free
circulation
and
are
the
subject
of
a
VAT-
exempt
supply
to
another
Member
State.
The
release
for
free
circulation
is
immediately
followed
by
a
movement
under
excise
duty
suspension
from
the
place
of
importation

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initiated
by
a
register
consign
in
accord
with
Article
17(1)
(b)
of
Directi
2008/1
EC.

(ii) Code 63 is replaced by the following:

63

Reimportation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise duty suspension.

Explanation: Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the reimportation is followed by an intra-Community supply or transfer of the goods to another Member State. In such a

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case, the VAT and, where applicable, the excise duty, will be due in the Member State of final destination. In order to use this procedure, the persons must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC.

Example 1
1 after
outward
process
or
tempor
export,
with
any
VAT
debt
being
charged
to
a
tax
represente

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Example
2 goods
reimported
after
outward
process
and
released
for
free
circulation
which
are
the
subject
of
a
VAT-
exempt
supply
to
another
Member
State.
The
release
for
free
circulation
is
immediately
followed
by
a
movement
under
excise
duty
suspension
from
the
place
of
reimportation
initiated
by
a
registered
consignor
in
accordance
with
Article

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17(1)
(b)
of
Directiv
2008/1
EC.

(b) In Section B, *Second subdivision*, point 1 is amended as follows:

(i) The entry '**Relief**' is replaced by the following:

Relief (Regulation (EC) No 1186/2009)

	Article No	Code
Relief from import duties		
Personal property belonging to natural persons transferring their normal place of residence to the Community	3	C01
Trousseaux and household effects imported on the occasion of a marriage	12(1)	C02
Presents customarily given on the occasion of a marriage	12(2)	C03
Personal property acquired by inheritance.	17	C04
School outfits, educational materials and related household effects	21	C06
Consignments of negligible value	23	C07
Consignments sent from one private individual to another	25	C08
Capital goods and other equipment imported on	28	C09

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the transfer of activities from a third country into the Community		
Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity	34	C10
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I	42	C11
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II	43	C12
Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non commercial purposes (including spare parts, components, accessories and tools)	44-45	C13
Equipment imported for non-commercial purposes by	51	C14

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or on behalf of a scientific research establishment or organisation based outside the Community		
Laboratory animals and biological or chemical substances intended for research	53	C15
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	54	C16
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment	57	C17
Reference substances for the quality control of medicinal products	59	C18
Pharmaceutical products used at international sports events	60	C19
Goods for charitable or philanthropic organisations	61	C20
Articles in Annex III intended for the blind	66	C21
Articles in Annex IV intended for the blind imported by	67(1)(a) and 67(2)	C22

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blind persons themselves for their own use (including spare parts, components, accessories and tools).		
Articles in Annex IV intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)	67(1)(b) and 67(2)	C23
Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)	68(1)(a) and 68(2)	C24
Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)	68(1)(b) and 68(2)	C25

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Goods imported for the benefit of disaster victims	74	C26
Honorary decorations or awards	81	C27
Presents received in the context of international relations	82	C28
Goods to be used by monarchs or heads of state	85	C29
Samples of goods of negligible value imported for trade promotion purposes	86	C30
Printed matter and advertising material imported for trade promotion purposes	87-89	C31
Products used or consumed at a trade fair or similar event	90	C32
Goods imported for examination, analysis or test purposes	95	C33
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights	102	C34
Tourist information literature	103	C35
Miscellaneous documents and articles	104	C36
Ancillary materials for the stowage and protection of	105	C37

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goods during their transport		
Litter, fodder and feeding stuffs for animals during their transport	106	C38
Fuel and lubricants present in land motor vehicles and special containers	107	C39
Materials for cemeteries for, and memorials to, war victims	112	C40
Coffins, funerary urns and ornamental funerary articles	113	C41
Relief from export duties		
Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country	115	C51
Fodder and feeding stuffs accompanying animals during their exportation	121	C52

- (ii) In the table ‘**Agricultural products**’, the row for code E02 is replaced by the following:

Standard import values (for example: Regulation (EU) No 543/2011)	E02
---	-----

- (iii) In the table ‘**Other**’, in the Section ‘**Import**’, the following row is inserted between the row for code F04 and the row for code F11:

A movement of excise goods under an excise duty suspension arrangement from the place of importation in	F06
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accordance with Article 17(1)
(b) of Directive 2008/118/EC.

(6) In **Box 44, Additional information/Documents reproduced/Certificates and Authorisations**, point 2(a) is replaced by the following:

- (a) Documents, certificates and Community or international authorisations or other references produced in support of the declaration must be entered in the form of a code composed of 4 alpha-numeric characters, and, where applicable, followed either by an identification number or another recognisable reference. The list of documents, certificates, authorisations and other references and their respective codes can be found in the TARIC database.

ANNEX IV

(referred to in Article 1(4))

Annex 44c to Regulation (EEC) No 2454/93 is amended as follows:

(1) The row for HS codes ‘1701 11, 1701 12, 1701 91, 1701 99’ is replaced by the following:

1701 12	Cane or beet sugar and chemically pure sucrose, in solid form	7 000 kg		—
1701 13				—
1701 14				—
1701 91				—
1701 99				

(2) The row for HS code ‘2403 10’ is replaced by the following:

2403 11	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35 kg		—
2403 19				

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- (1) OJ L 302, 19.10.1992, p. 1.
- (2) OJ L 125, 21.5.2010, p. 10.
- (3) OJ L 253, 11.10.1993, p. 1.
- (4) OJ L 229, 9.9.2000, p. 14.
- (5) OJ L 37, 10.2.2010, p. 1.
- (6) OJ L 347, 11.12.2006, p. 1.
- (7) OJ L 118, 25.5.1995, p. 10.
- (8) OJ L 152, 16.6.2009, p. 23.
- (9) OJ L 9, 14.1.2009, p. 12.
- (10) OJ L 105, 23.4.1983, p. 1.
- (11) OJ L 324, 10.12.2009, p. 23.
- (12) OJ L 350, 31.12.2007, p. 1.
- (13) OJ L 157, 15.6.2011, p. 1.
- (14) OJ L 282, 28.10.2011, p. 1.
- (15) OJ L 152, 16.6.2009, p. 23.’
- (16) OJ L 37, 10.2.2010, p. 1.’

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulation implicit repeal by [EUR 2016/481](#) Regulation