

AUTOMATED ENTRY PROCESSING (AEP)

Business Rules relating to procedure codes

(To be read in conjunction with the Trader Guide)

Supplement No 2

Annex 1

Box 37 Procedure Codes

- R = Requested procedure
 P = Previous Procedure
 TM = Trade Movement (I = Imports, E = Exports)
 T = Declaration Type
 BR = Business Rule

Code	Description	R	P	TM	T	BR
00	This code is used only as “previous procedure”, and to indicate that the goods were not previously under a Customs procedure	-	Y	-	Z	
01	Free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which these provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply. Free circulation of goods simultaneously redispached in the context of trade between the Community and the countries with which it has formed a customs union. <i>Example:</i> Goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands.	Y	-	I	H	Pay Duty Expt VAT Pay Exc
02	Free circulation of goods with a view to applying the inward processing procedure (drawback system). <i>Explanation:</i> Inward processing (drawback system) in accordance with Article 114(1)(b) of the Code.	Y	-	I	H	Pay Duty Pay VAT Pay Exc
07	Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure. <i>Explanation:</i> 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. <i>Examples:</i> 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. 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.	Y	-	I	H	Pay Duty Expt VAT Expt Exc Box 49

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Code	Description	R	P	TM	T	BR
10	Permanent export <i>Example:</i> 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).	Y	-	E	A	
11	Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure. <i>Explanation:</i> Prior export (EX-IM) in accordance with Article 115(1)(b) of the Code. <i>Example:</i> Export of cigarettes manufactured from Community tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.	-	-	E	A	
21	Temporary export under the outward processing procedure. <i>Explanation:</i> Outward processing procedure under Articles 145 to 160 of the Code. See also code 22.	Y	Y	E	E	Auth OP
22	Temporary export other than that referred to under code 21. <i>Example:</i> The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).	Y	Y	E	E	
23	Temporary export for return in the unaltered state. <i>Example:</i> Temporary export for exhibitions of articles such as samples, professional equipment, etc.	Y	Y	E	A	
31	Re-export. <i>Explanation:</i> Re-export of non-Community goods following a suspensive arrangement with economic impact. <i>Example:</i> Goods are placed under a customs warehousing procedure and subsequently declared for export.	Y	-	E	C D**	
40	Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply. <i>Example:</i> Goods coming from a third country with payment of the customs duties and VAT.	Y	-	I	H	Pay Duty Pay VAT Pay Exc
41	Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system). <i>Example:</i> Inward processing procedure with payment of customs duties and national taxes on import.	Y	-	I	H	Pay Duty Pay VAT Pay Exc

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Code	Description	R	P	TM	T	BR
42	Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State. <i>Example:</i> Import of goods with exemption from VAT through a tax representative.	Y	-	I	H	Pay Duty Expt VAT Pay Exc
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. <i>Example:</i> 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.	Y	-	I	H	Pay Duty Pay VAT Pay Exc Box 1=CO
45	Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure. <i>Explanation:</i> VAT or excise exemption by placing the goods under a fiscal warehouse procedure. <i>Examples:</i> 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. 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.	Y	-	I	H	Pay Duty Pay VAT Expt Exc Box 49
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. <i>Explanation:</i> Standard exchange system (IM-EX), prior importation in accordance with Article 154(4) of the Code.	Y	-	I	H	Pay Duty Pay VAT Pay Exc

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Code	Description	R	P	TM	T	BR
49	<p>Entry for home use of Community goods in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.</p> <p>Entry for home use of goods in the context of trade between the Community and the countries with which it has formed a customs union.</p> <p><i>Explanation:</i> Import with entry for home use of goods from parts of the Community to which the Sixth VAT Directive (77/388/EEC) does not apply. The use of the SAD is laid down in Article 206.</p> <p><i>Examples:</i> Goods arriving from Martinique and entered for home use in Belgium.</p> <p>Goods coming from Turkey and entered for home use in Germany.</p>	Y	-	I	H	Expt Duty Pay VAT Pay Exc
51	<p>Inward processing procedure (suspension system).</p> <p><i>Explanation:</i> Inward processing (suspension system) in accordance with Article 114(1)(a) and (2)(a) of the Code.</p>	Y	Y	I	I	Expt Duty Expt VAT Pay Exc Auth IP
53	<p>Import under temporary import procedure.</p> <p><i>Example:</i> Temporary importation, e.g. for an exhibition.</p>	Y	Y	I	I	Sec Duty Sec VAT Sec Exc
54	<p>Inward processing (suspension system) in another Member State (without their being released for free circulation in that Member State).</p> <p><i>Explanation:</i> This code is used to record the operation for the purposes of statistics on intra-Community trade.</p> <p><i>Example:</i> Goods from a third country are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).</p>	-	Y	I	I	
61	<p>Re-importation with simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.</p>	Y	-	I	H	Pay Duty Pay VAT Pay Exc
63	<p>Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.</p> <p><i>Example:</i> Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative</p>	Y	-	I	H	Pay Duty Expt VAT Pay Exc

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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. <i>Example:</i> Processed alcoholic beverages are re-imported and placed in an excise warehouse.	Y	-	I	H	Pay Duty Pay VAT Expt Exc Box 49
71	Placing of goods under the customs warehousing procedure. <i>Explanation:</i> 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.	Y	Y	I	J K*	Expt Duty Expt VAT Expt Exc Box 49
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. <i>Example:</i> 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)).	Y	Y	E	B	Box 49
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. <i>Example:</i> 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.	Y	Y	E	B	Box 49
78	Entry of goods for a free zone subject to type II controls.	Y	Y	I	J K*	Expt Duty Expt VAT Expt Exc Box 49
91	Placing of goods under processing under customs control.	Y	Y	I	I	Expt Duty° Pay VAT° Pay Exc Auth PCC

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92	<p>Processing under customs control in another Member State (without release for free circulation in that Member State).</p> <p><i>Explanation:</i> This code is used to record the operation for the purposes of statistics on intra-Community trade.</p> <p><i>Example:</i> Goods from a third country are processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092) or further processing (9192).</p>	-	Y	I	I	

Procedure	Code	TM	BR
<i>Inward processing (IP)</i>			
Goods entered for an IP procedure (suspension system) after prior export of compensating products obtained from milk and milk products	A01	I	
Goods placed under an IP procedure (suspension system) and intended for military use abroad	A02	I	
Goods placed under an IP procedure (suspension system) and intended for re-export to the continental shelf	A03	I	
Goods placed under an IP procedure (suspension system) (VAT only)	A04	I	
Goods placed under an IP procedure (suspension system) (VAT only) and intended for re-export to the continental shelf	A05	I	
Goods placed under an IP procedure (drawback system) and intended for military use abroad	A06	I	
Goods placed under an IP procedure (drawback system) and intended for re-export to the continental shelf	A07	I	
Goods which are placed under an IP procedure (suspension system) without suspension of excise duties.	A08	I	
Compensating products obtained from milk and milk products	A51	E	
Compensating products placed under an IP procedure (suspension system) (VAT only)	A52	E	
Compensating products placed under an IP procedure and intended for military use abroad	A53	E	
<i>Outward Processing (OP)</i>			
Compensating products returning to the Member State in which duties were paid.	B01	I	
Compensating products returning after repair under guarantee.	B02	I	
Compensating products returning after replacement under guarantee.	B03	I	
Compensating products returning after outward processing and VAT suspension in case of end-use.	B04	I	

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Procedure	Code	TM	BR
Compensating products returning with partial relief of customs duties when the cost of the processing operation is used for calculation (article 591).	B05	I	
Goods imported for IP exported for repair under OP	B51	E	
Goods imported for IP exported for replacement under guarantee	B52	E	
OP under agreements with third countries, possibly combined with VAT OP	B53	E	
VAT OP only	B54	E	
<i>Relief</i>			
Personal property belonging to natural persons transferring their normal place of residence to the Community (article No: 2)	C01	I	Expt Duty Expt VAT
Goods imported on the occasion of a marriage (trousseaux and household effects) (article No: 11.1)	C02	I	Same as C01
Goods imported on the occasion of a marriage (presents customarily given on the occasion of a marriage) (article No: 11.2)	C03	I	Same as C01
Personal property acquired by inheritance (article No: 16)	C04	I	Same as C01
Household effects for furnishing a secondary residence (article No: 20)	C05	I	Expt Duty
School outfits, scholastic materials and other scholastic household effects (article No: 25)	C06	I	Same as C01
Consignments of negligible value (article No: 27)	C07	I	Expt Duty Expt VAT Box 46 ≤ 22 €
Consignments sent from one private individual to another (article No: 29)	C08	I	Expt Duty Expt VAT Box 46 ≤ 45 €
Capital goods and other equipment imported on the transfer of activities from a third country into the Community (article No: 32)	C09	I	Same as C01
Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity (article No: 38)	C10	I	Same as C01
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I (article No: 50)	C11	I	Expt Duty
Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II (article No: 51)	C12	I	Expt Duty
Educational, scientific and cultural materials; scientific instruments and apparatus (spare parts, components, accessories and tools) (article No: 53)	C13	I	Expt Duty

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Procedure	Code	TM	BR
Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community (article No: 59a)	C14	I	Same as C01
Laboratory animals and biological or chemical substances intended for research (article No: 60)	C15	I	Same as C01
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents (article No: 61)	C16	I	Same as C01
Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment (article No: 63a)	C17	I	Same as C01
Reference substances for the quality control of medicinal products (article No: 63c)	C18	I	Same as C01
Pharmaceutical products used at international sports events (article No: 64)	C19	I	Same as C01
Goods for charitable or philanthropic organisations (article No: 65)	C20	I	Same as C01
Articles in Annex III intended for the blind (article No: 70)	C21	I	Same as C01
Articles in Annex IV intended for the blind imported by blind persons themselves for their own use. (article No: 71, 1 st indent)	C22	I	Same as C01
Articles in Annex IV intended for the blind imported by certain institutions or organisations (article No: 71, 2 nd indent)	C23	I	Same as C01
Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (article No: 72; 74)	C24	I	Same as C01
Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (article No: 72; 74)	C25	I	Same as C01
Goods imported for the benefit of disaster victims (article No: 79)	C26	I	Same as C01
Honorary decorations or awards (article No: 86)	C27	I	Same as C01
Presents received in the context of international relations (article No: 87)	C28	I	Same as C01
Goods to be used by monarchs or heads of state (article No: 90)	C29	I	Same as C01
Samples of goods imported for trade promotion purposes (article No: 91)	C30	I	Same as C01
Printed matter and advertising material imported for trade promotion purposes (article No: 92)	C31	I	Same as C01
Products used or consumed at a trade fair or similar event (article No: 95)	C32	I	Same as C01
Goods imported for examination, analysis or test purposes (article No: 100)	C33	I	Same as C01
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights (article No: 107)	C34	I	Same as C01

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Procedure	Code	TM	BR
Tourist information literature (article No: 108)	C35	I	Same as C01
Miscellaneous documents and articles (article No: 109)	C36	I	Same as C01
Ancillary materials for the stowage and protection of goods during their transport (article No: 110)	C37	I	Same as C01
Litter, fodder and feedingstuffs for animals during their transport (article No: 111)	C38	I	Same as C01
Fuel and lubricants present in land motor vehicles (article No: 112)	C39	I	Same as C01
Materials for cemeteries for, and memorials to, war victims (article No: 117)	C40	I	Same as C01
Coffins, funerary urns and ornamental funerary articles (article No: 118)	C41	I	Same as C01
Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country (article No: 120)	C51	E	
Fodder and feedingstuffs accompanying animals during their exportation (article No: 126)	C52	E	
<i>Temporary Import</i>			
Pallets (article No: 556)	D01	I	
Containers (article No: 557)	D02	I	
Means of transport (article No: 558)	D03	I	
Personal effects and goods for sports purposes imported by travelers (article No: 563)	D04	I	
Welfare material for seafarers (article No: 564)	D05	I	
Disaster relief material (article No: 565)	D06	I	
Medical, surgical and laboratory equipment (article No: 566)	D07	I	
Animals (article No: 567)	D08	I	
Goods intended for activities in keeping with the particularities of the frontier zone (article No: 567)	D09	I	
Sound, image or data carrying media (article No: 568)	D10	I	
Publicity material (article No: 568)	D11	I	
Professional equipment (article No: 569)	D12	I	
Pedagogic material and scientific equipment (article No: 570)	D13	I	
Packings, full (article No: 571)	D14	I	
Packings, empty (article No: 571)	D15	I	
Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles (article No: 572)	D16	I	
Special tools and instruments (article No: 572)	D17	I	
Goods to be subjected to tests (article No: 573(a))	D18	I	
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract (article No: 573(b))	D19	I	
Goods used to carry out tests (article No: 573(c))	D20	I	
Samples (article No: 574)	D21	I	

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Procedure	Code	TM	BR
Replacement means of production (article No: 575)	D22	I	
Goods to be exhibited or used at a public event (article No: 576(1))	D23	I	
Goods for approval (two months) (article No: 576(2))	D24	I	
Works of art, collectors' items and antiques) (article No: 576(3a))	D25	I	
Goods imported with a view to their sale by auction (article No: 576(3b))	D26	I	
Spare parts, accessories and equipment (article No: 577)	D27	I	
Goods imported in particular situations having no economic effect (article No: 578(b))	D28	I	
Goods imported occasionally and for a period not exceeding three months (article No: 578(a))	D29	I	
Temporary importation with partial relief from duties (article No: 142)	D51	I	
<i>Agricultural Products</i>			
Use of the unit values for the determination of the customs value for certain perishable goods (Articles 173-177)	E01	I	
Standing import values (for example: Regulation (EC) No 3223/94)	E02	I	
Agricultural products for which a refund is requested, subject to an export certificate (Annex I goods).	E51	E	
Agricultural products for which a refund is requested, not requiring an export certificate (Annex I goods).	E52	E	
Agricultural products for which a refund is requested, exported in small quantities, not requiring an export certificate (Annex I goods).	E53	E	
Agricultural products for which a refund is requested, subject to a refund certificate (non-Annex I goods).	E61	E	
Agricultural products for which a refund is requested, not requiring a refund certificate (non-Annex I goods)	E62	E	
Agricultural products for which a refund is requested, exported in small quantities, without a refund certificate (non-Annex I goods)	E63	E	
Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks.	E71	E	
<i>Other</i>			
Relief from import duties for returned goods (Article 185 of the Code)	F01	I	Expt Duty Expt VAT
Relief from import duties for returned goods (Special circumstances provided for in Article 844, 1:agriculture goods)	F02	I	Same as F01
Relief from import duties for returned goods (Special circumstances provided for in Article 846, 2:repair or restoration)	F03	I	Same as F01

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Procedure	Code	TM	BR
Compensatory products which return to the Community after having been previously exported or re-exported (Article 187 of the Code)	F04	I	Same as F01
Processing under customs control where the economic conditions are deemed to be fulfilled (Article 552, 1, first subparagraph)	F11	I	Same as F01
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	I	Same as F01
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	I	Same as F01
Goods which, after having been under an outward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F31	I	Same as F01
Goods which, after having been under an inward-processing procedure, are placed under a warehousing procedure without suspension of excise duties	F32	I	Same as F01
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	I	Same as F01
Goods which, after having been subject to processing under customs control, are placed under a warehousing procedure without suspension of excise duties	F34	I	Same as F01
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	I	Same as F01
Release for free circulation of compensating products when their own customs duties are to be applied (Article 122(a) of the Code)	F42	I	Same as F01
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	I	Same as F01
Exports for military use	F51	E	
Victualling	F61	E	
Victualling of goods eligible for refunds	F62	E	
Entry in victualling warehouse (Articles 40-43 Regulation (EEC) No 800/99)	F63	E	
Exit from victualling warehouse of goods intended for victualling	F64	E	

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Procedure	Code	TM	BR
<i>National category</i>			
Code to be used when there is no category of measure.	000	IE	
Goods entered for free circulation with VAT exemption under a Single European Authorisation (SEA) in the state for consumption in another member state	1A1	I	Pay Duty Expt VAT
Goods entered under a Single European Authorisation (SEA) CCT exemption for consumption the state	1A2	I	Expt Duty Pay VAT