



# AIS Trader Guide

*The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.*

Version Control		
Version	Date	Change
1.01	03/04/2020	Initial document
1.02	16/06/2020	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Refunds – Refunds will now be a twostep process, an amendment or invalidation followed by refund application</li> <li>• <b>Description of Declaration:</b> – Low Value Consignments – Super Reduced Dataset</li> <li>• <b>Data Element Structure – Annex B: Groups 1 to 8</b> All groups have been amended. These now have 6 columns:                             <ul style="list-style-type: none"> <li>• Group Number,</li> <li>• Goods Identification,</li> <li>• Format,</li> <li>• Header,</li> <li>• Goods Shipment Level,</li> <li>• Goods Shipment Item Level.</li> </ul> </li> </ul> <p>Due to the above the majority of the Data Element Status have been updated and these changes will continue throughout the document</p> <ul style="list-style-type: none"> <li>• <b>Group 5 – Office of lodgement:</b> This is a national requirement and there is no Data Element number for it</li> <li>• <b>Description of Data Elements Annex B</b> Please note that the Status of each Data Element may have changed due to the addition of the column in Data Element Structure Above.</li> <li>• <b>DE 7/14</b> Identity of active means of transport crossing the Border See section 2.25 in the following document <i>implementation deferred until July 2021.</i></li> </ul>

		<ul style="list-style-type: none"> <li>• <b>DE 8/3 Guarantee Reference</b>            Format: GRN: an..24 + Access code: an..4            + Currency code: a3 + Amount of import            or export duty and, where first            subparagraph of Article 89(2) of the Code            applies, other charges: n..16,2 Customs            office of guarantee: an8 <b>OR</b>            Other guarantee reference: an..35+            Access code: an..4 + Currency code: a3 +            Amount of import or export duty and,            where first subparagraph of Article 89(2)            of the Code applies, other charges:            n..16,2 + Customs office of guarantee:            an8</li> </ul>
1.03	15/07/2020	<b>implementation deferred until July 2021.</b> Changes to the wording of the following Data Elements: DE 3/15 Importer DE 3/16 Importer Identification No DE 3/17 Declarant DE 3/18 Declarant Identification No DE 3/27 Buyer Identification No
1.04	02/09/2020	DE 3/21 Representative Status Code DE 5/31 Date of Acceptance DE 8/2 and DE 8/3 Guarantee Type & Reference Updated Codelist references
1.05	01/10/2020	Correction to wording of DE 2/3 Documents Produced DE 3/2 Exporter ID Number DE 3/16 Importer Identification No DE 3/20 Representative ID Number DE 3/24 Seller DE 3/25 Seller ID Number DE 3/26 Buyer DE 3/27 Buyer ID Number DE 3/39 Holder of the Authorisation DE 4/8 Preferred Method of Payment DE 4/16 Valuation Method DE 5/23 Location of Goods DE 5/26 Customs office of Presentation DE 6/2 Supplementary Units DE 6/13 CUS Code DE 7/4 Mode of transport at the border DE 7/5 Inland Mode of Transport DE 7/9 Identity of means of transport on arrival DE 7/10 Container Identification Number DE 7/14 Identity of active means of transport crossing the border

		<p><b>Additional Elements added in relation to Annex A 8f Authorisation.</b>  DE 5/23 Location of Goods  DE 4/11 Customs Office(s) of Discharge  DE 4/13 Supervising Customs Office  DE 5/5 Rate of Yield  DE 5/7 Processed Products  DE 5/8 Identification of Goods  DE 6/2 Economic Conditions</p>
1.06	25/11/2020	<p>DE 4/13 Valuation Indicators additional information supplied.  <b>Annex A 8f Authorisation.</b>  DE 6/2 Economic Conditions</p>
1.07	12/01/2021	DE4/17 – reference to AIS Codelist corrected
1.08	21/01/2021	Appendix for Excise entries in AIS
1.09	18/02/2021	<p>DE 1/6 number of items per declaration has changed  3. Description of Actions available at each Declaration Status  8. Meaning of Declaration Status  9. Excise Entries in AIS  10. Declaration Usage by Requested Procedure  11. Procedures In AIS  12. Refunds in AIS  Removal of H7 references</p>
1.10	21/09/2021	<p>Reconcile of section numbers for AIS Code List.  DE 6/11 – Shipping Marks</p>
1.11	18/10/21	<p>DE 6/18 –Packages not applicable on H2 or H6  DE 2/3 – Measurement unit format updated.</p>
1.12	15/02/2022	<p>Add Attachments added to functions available at released.  Update of section number for AIS code list for DE 6/2 Economic Conditions (Processing Procedure Code)</p>
1.13	16/09/2022	<p>DE 4/5 Format updated  DE 4/9 Format updated</p>
1.14	20/02/2023	Inclusion of New Excise Codes in Excise Entries in AIS
1.15	29/05/2023	<p>Update of DE 1/1 Type of Declaration Section Note from 2.9 to 2.48  DE 4/17 – Status Updated</p>
1.16	03/10/2024	Excise Entries in AIS updated.

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## 1. Introduction

Automated Import System (AIS) is Revenue's new electronic import system, which will comply with the provisions of the Union Customs code (UCC). UCC stipulates that all communications between Trade and Customs must be electronic, and as such you will now also be able to upload supporting documents to Revenue via AIS.

The EU Customs Data Model (EUCDM) forms the basis for every customs declaration. It defines how to complete a declaration and outlines the specifications required for IT systems. The documentation provided is based on the Union Customs Code (UCC) and the EUCDM. The messages are mapped to the EUCDM version 5.1 with some minor deviations to allow for national requirements, these deviations are included here and in the referenced documents.

Main changes are outlined as follows:

- Import eManifest has been replaced with a Presentation Notification and Temporary Storage Declaration
- Import Declaration has a new format, and some content of the declaration has changed
- Provision of new Trader Portal
- Super Reduced Data Set for low value goods
- Application for a once off authorisation for Temporary Admission, End Use and Inward Processing can be submitted combined with the Import Declaration
- Refunds will now be a two-step process, an amendment or invalidation followed by refund application
- Common Data Element definitions across all declaration types

This guidance document is for the following purpose:

- Identifying the different declaration types
- Data Element structure, and their format
- Detailed description of each Data Element
- A guide to the details you will require before submitting a declaration

Consideration must be taken that there are numerous data elements to be input to complete a declaration. The format of the Import Declaration now consists of three levels of detail:

- Header
- Goods Shipment
- Goods Shipment Item

Where you are importing one item, some of this information will be entered at Header and Goods Shipment Level, where you are importing multiple items then information will need to be entered in Header, Goods Shipment and Goods Shipment Item Level.

## 2. Related Documents

This document should be read in conjunction with the following documents:

Document name	Description
AIS Message Exchange	Contains information (messages) Traders will be exchanging with Revenue.
AIS Message Structures	Contains the logical structure of all messages exchanged between traders and the Revenue for AIS
AIS Codelists	Contains all codelists referred to within the message-structures document.
AIS Business Rules and Conditions	Contains all business rules and conditions referred to within the message-structures document and applied during message validation
AIS XSDs	Contains all message XSDs describing the business message content in XML.
AIS Message Structure and Schema Change Log	Contains the change log for the AIS Message Structures document and AIS XSD files.

## 3. Description of Declaration

Declaration Name	Declaration Description
G4	Temporary Storage Declaration
G3 G4	Presentation of goods to Customs and Temporary Storage Declaration
D3	Use of an Electronic Transport Document (eTD)
H1	Declaration for release for free circulation and Special procedure - specific use - declaration for end-use
H2	Special procedure - storage - declaration for customs warehousing
H3	Special procedure - specific use - declaration for temporary admission
H4	Special procedure - processing - declaration for inward processing
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories
H6	Customs declaration in postal traffic for release for free circulation
H7	Low Value Consignments – Super Reduced Dataset – Not covered in this Trader Guide
I1	Import Simplified declaration
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import



## 4. Description of Actions Available at each Declaration Status

The following table lists all possible available actions that can be performed on a movement message in all possible declaration statuses. Conditions apply in all cases that determine which actions are available.

Status	Actions Available
REGISTERED	View Add Attachments Presentation Notification Amendment Invalidation
ACCEPTED	View
AWAITING_FOR_RISK	View
AWAITING_TARIFF_CALCULATION	View
AWAITING_SUPPLEMENTARY	View Supplementary Add Attachments
UNDER_CONTROL	View
UNDER_REVIEW	View
CERTEX_COI_REVIEW CERTEX_CHED_REVIEW	View
SUSPENDED_RELEASE_COI SUSPENDED_RELEASE_CHED	View
INSUFFICIENT_FUNDS	View Add Attachments Amendment Invalidation
RELEASED	View Amendment Invalidation Request Refund ( <i>Only if amended</i> ) Request Deposit Refund ( <i>Only for Special Procedure Security Deposits</i> ) Add Attachments
NOT RELEASED	View Request Refund ( <i>Only if invalidated</i> ) Request Deposit Refund ( <i>Only for Special Procedure Security Deposits</i> ) Add Attachments

## 5. Data Element Structure – Annex B

### 5.1 Group 1 - Message Information

Group 1	Message information (including procedure codes)	Format	Header	Goods Shipment Level	Goods Shipment Item Level
1/1	Declaration type	a2	Mandatory for H1, H2, H3, H4, H5, H6, I1		
1/2	Additional declaration type	a1	Mandatory for H1, H2, H3, H4, H6, I1		
1/3	Transit declaration/Proof of customs status type	an..5		Mandatory for D3 only	Mandatory for D3 only
1/6	Goods item number	n..5			Mandatory for G4, H1, H2, H3, H4, H5, H6, I1, Conditional for I2
1/10	Procedure	Requested Procedure code an2 +Previous Procedure Code an2			Mandatory for H1, H2, H3, H4, H5, H6, I1
1/11	Additional procedure	Union codes: a1 + an2 OR National codes: n1 + an2			Mandatory for H1, H2, H3, H4, H5, H6, Conditional for I1

## 5.2 Group 2 - References of Messages, Documents, Certificates, Authorisations

Group 2	References of messages, documents, certificates, authorisations	Format	Header	Goods Shipment Level	Goods Shipment Item Level
2/1	Simplified declaration/ Previous documents	Previous document type: an..3 +Previous document reference: an..35 + Goods item identifier: n..5		Conditional for D3, G3, G4, H1, H2, H3, H4, H5 , I1, I2	Conditional for D3, G3, G4, H1, H2, H3, H4, H5 , I1, I2
2/2	Additional information	(Union codes): n1 + an4 OR (national codes): a1 + an4 OR Free text description: an..512		Mandatory for D3, H1, H2, H3, H4, H5, H6, I1 Optional for Economic Operators	Mandatory for D3, H1, H2, H3, H4, H5, H6, I1 Optional for Economic Operators
2/3	Documents produced, certificates and authorisations, additional references	Document type (Union codes): a1+ an3 + (if applicable) Document identifier: an..35 OR Document type (national codes): n1+an3 + (if applicable) Document identifier: an..35 + (if applicable) Issuing authority name: an..70 + Date of validity: n8 (yyyymmdd) + Measurement unit and qualifier, if applicable: an..6 + Quantity: n..16,6 + Currency code: a3 + Amount: n..16,2		Mandatory for G4, H1, H2, H3, H4, H5, H6, I1	Mandatory for D3, G4, H1, H2, H3, H4, H5, H6, I1
2/4	Reference number/UCR	an..35		Optional for Economic Operators for D3, G4, H1, H2, H3, H4, H5, H6, I1	Optional for Economic Operators for D3, G4, H1, H2, H3, H4, H5, H6, I1
2/5	LRN	an..22	Mandatory for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2		
2/7	Identification of warehouse	Warehouse type: a1 + Warehouse identifier: an..35		Mandatory for G4, H2 Conditional For H1, H3, H4, H5	

### 5.3 Group 3 - Parties

Group 3	Parties	Format	Header	Goods Shipment Level	Goods Shipment Item Level
3/1	Exporter	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	Conditional for H1, H3, H4, H5, H6, I1		Conditional for H1, H3, H4, H5, H6, I1
3/2	Exporter identification No.	an..17	Mandatory where available, otherwise Conditional for H1, H3, H4, H5, H6, I1		Conditional for H1, H3, H4, H5, H6, I1
3/9	Consignee	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35		Conditional for D3	Conditional for D3
3/10	Consignee identification No.	an..17		Conditional for D3	Conditional for D3
3/15	Importer	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35		Conditional for H1, H2, H3, H4, H5, H6, I1	
3/16	Importer identification No.	an..17		Mandatory for H1, H2, H3, H4, H5, H6, I1	
3/17	Declarant	Not required			
3/18	Declarant identification No.	an..17	Mandatory for G4, H1, H2, H3, H4, H5, H6, I1		
3/19	Representative	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	Conditional for D3, H1, H2, H3, H4, H5, H6, I1		
3/20	Representative identification No.	an..17	Conditional for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2		
3/21	Representative status code	n1	Mandatory for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2		
3/22	Holder of the transit procedure	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	Conditional for D3		
3/23	Holder of the transit procedure identification No.	an..17	Mandatory for D3		

3/24	Seller	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35		Conditional for H1	Conditional for H1
3/25	Seller identification No.	an..17		Conditional for H1	Conditional for H1
3/26	Buyer	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35+ Phone Number: an..50		Conditional for H1	Conditional for H1
3/27	Buyer identification No.	an..17		Conditional for H1	Conditional for H1
3/30	Person presenting the goods to customs identification No.	an..17	Mandatory for G3		
3/37	Additional supply chain actor(s) identification No.	Role code: a..3 + Identifier: an..17		Optional for Economic Operators for D3, G4, H1, H2, H3, H4, H5, H6, I1	Optional for Economic Operators for D3, G4, H1, H2, H3, H4, H5, H6, I1
3/39	Holder of the authorisation identification No.	Authorisation type code: an..4 + Identifier: an..17	Conditional for H1, I2 Mandatory for H2, H3, H4, H6, I1,		
3/40	Additional fiscal references identification No.	Role code: an3 + VAT identification number: an..17			Conditional for H1
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declaration identification No	an..17	Mandatory for I2		
3/45	Person providing a guarantee identification No.	an..17	Conditional for H1, H3, H4		
3/46	Person paying the customs duty identification No.	an..17	Mandatory for H1, H5, H6, I1		

## 5.4 Group 4 - Valuation Information / Taxes

Group 4	Valuation information/Taxes	Format	Header	Goods Shipment Level	Goods Shipment Item Level
4/1	Delivery Terms	INCOTERM code: a3 + UN/LOCODE: an..17 OR Free text description: INCOTERM code: a3 + Country code: a2 + Location name: an..35		Mandatory for H1, H3, H4, H5	
4/8	Preferred Payment Method	a1	Mandatory for H1, H3, H4, H5,	.	
4/9	Additions and deductions	Code: a2 + Amount: n..16,2		Conditional for H1, H5	Conditional for H1, H5
4/10	Invoice currency	a3	Mandatory for H1, H3, H4, H5, conditional for I1.		
4/11	Total amount invoiced	n..16,2	Optional for Economic Operators H1, H3, H4, H5, I1		
4/12	Internal currency unit	a3	Mandatory for H1, H3, H4		
4/13	Valuation indicators	an4			Conditional for H1, H4, H5
4/14	Item price/amount	n..16,2			Mandatory for H1, H3, H4, H5 Conditional for I1.
4/16	Valuation method	n1			Mandatory for H1, H4 Conditional on 4/13 for H5
4/17	Preference	n3 (n1 + n2)			Mandatory for H1, H5, Conditional for I1 Optional for Economic Operators H2
4/18	Value	Currency code: a3 + Value: n..16,2			Mandatory for H6,
4/19	Transport costs to the final destination	Currency code: a3 + Amount: n..16,2		Mandatory for H6,	

5.5 Group 5 - Dates/Times/ Periods/ Places/ Countries/ Regions

Group 5	Dates/Times/Periods/ Places/Countries/Regions	Format	Header	Goods Shipment Level	Goods Shipment Item Level
5/6	Office of destination (and country)	an8	Mandatory for D3		
5/8	Country of destination code	a2		Mandatory for D3, H1, H2, H3, H4, H5	Mandatory for D3, H1, H2, H3, H4, H5
5/14	Country of dispatch/export code	a2		Mandatory for H1, H3, H4, H5, Optional for H2, I1.	Mandatory for H1, H3, H4, H5, Optional for H2, I1
5/15	Country of origin code	a2			Mandatory for H1, H2, H3, H4, H5 Conditional for I1. Optional for Economic Operators H6
5/16	Country of preferential origin code	an..4			Conditional for H1, H3, H4, H5, I1 Optional for Economic Operators H2
No DE	Office of Lodgement	The first subdivision (customs office of import country code) is IE. The second subdivision is the customs office of import code, e.g. DUB. The third subdivision customs office of import national subdivision) with "100" as national subdivision.	Mandatory for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2		
5/23	Location of goods	U (UN/LOCODE) Use the codes defined in the UN/LOCODE Code List by Country		Mandatory for G3, G4, H1, H2, H3, H4, H5 I1, I2	
5/24	Customs office of first entry code	an8	Mandatory for G3		
5/26	Customs office of presentation	an8	Conditional for H1, H2, H3, H4, H5, I1, I2		
5/27	Supervising customs office	an8		Conditional for G4, H1, H2, H3, H4, I1	
5/31	Date of acceptance	n8 (yyyymmdd)		Conditional H1, H3, H4, H5	Conditional H1, H3, H4, H5

5.6 Group 6 - Goods Identification

Group 6	Goods Identification	Format	Header	Goods Shipment Level	Goods Shipment Item Level
6/1	Net mass (kg)	n..16,6			Mandatory for H1, H4, Conditional for H5, I1 Optional for Economic Operators H6.
6/2	Supplementary units	N..16,6			Conditional for H1, H2, H3, H4, H5, I1
6/5	Gross mass (kg)	N..16,6		Mandatory for D3, G4, H1, H2, H3, H4, H5, H6, I1, Conditional for I2	Mandatory for D3, G4, H1, H2, H3, H4, H5, H6, I1, Conditional for I2
6/8	Description of goods	an..512			Mandatory for D3, H1, H2, H3, H4, H5, H6, I1 Conditional for G4
6/9	Type of packages	an..2			Mandatory for D3, G4, H1, H2, H3, H4, H5, I1, Conditional for I2
6/10	Number of packages	n..8			Mandatory for D3, G4, H1, H2, H3, H4, H5, H6, I1, Conditional for , I2
6/11	Shipping marks	an..512			Mandatory for D3, G4, H1, H2, H3, H4, H5 I1,
6/13	CUS code	an8			Conditional for H1, Optional for Economic Operators for D3, G4, H2, H3, H4, H5, I1
6/14	Commodity code – Combined Nomenclature code	an..8			Mandatory for H1, H2 H3, H4, H5,H6, Conditional for D3, G4, I1
6/15	Commodity code – TARIC code	an2			Mandatory for H1, H2 H3, H4, H5 H6 , Conditional for I1
6/16	Commodity code – TARIC additional code(s)	an4			Conditional for H1, H2, H3, H4, H5, I1
6/17	Commodity code – National additional code(s)	an..4			Conditional for H1, H2 H3, H4, H5, I1
6/18	Total packages	n..8		Mandatory for D3 Optional for H1, , H3, H4, H5,	
6/19	Type of goods	an..3			Optional for Economic Operators H6



**5.7 Group 7 - Transport Information (modes, means and equipment)**

Group 7	Transport information (modes, means and equipment)	Format	Header	Goods Shipment Level	Goods Shipment Item Level
7/2	Container	n1		Conditional for H1, H2, H3, H4	
7/4	Mode of transport at the border	n1		Conditional for H1, H3, H4, H5	
7/5	Inland mode of transport	n1		Conditional for H1, H3, H4, H5	
7/7	Identity of means of transport at departure	Type of Identification: n2 + Identification No an..35		Mandatory D3	Mandatory D3
7/9	Identity of means of transport on arrival	Type of Identification: n2 + Identification No an..35		Mandatory for G4, H1, H3, H4, H5	
7/10	Container identification number	an..17		Conditional for D3, G4, H1, H2, H3, H4, H5, I1, I2	Conditional for D3, G4, H1, H2, H3, H4, H5, I1, I2
7/14	Identity of active means of transport crossing the border	Type of Identification: n2 + Identification No an..35	Mandatory for G3		
7/15	Nationality of active means of transport crossing the border	a2		Conditional for H1, H3, H4, H5.	
7/18	Seal number	No of seals n4 + seal Identifier an..20		Mandatory for D3, G4	

**5.8 Group 8 - Other Data Elements (statistical data, guarantees, tariff related data)**

Group 8	Other Data Elements	Format	Header	Goods Shipment Level	Goods Shipment Item Level
8/1	Quota order number	an6			Conditional for H1, I1
8/2	Guarantee type	Not required			
8/3	Guarantee reference	Not required			
8/5	Nature of transaction	n2	Conditional for H1, H4, H5		Conditional for H1, H4, H5
8/6	Statistical value	n..16,2			Mandatory for H1, H2, H3, H4, H5

## 6. Description of Data Elements – Annex B

### 6.1 Group 1 - Message Information (including Procedure Codes)

#### DE 1/1 Declaration Type

Status Mandatory at Header for H1, H2.H3, H4, H5, H6, I1  
Format a2

Enter the relevant Union code (IM, CO) to indicate the type of importation.  
See section 2.48 in the following document for a list of codes AIS Code List

#### DE 1/2 Additional Declaration Type

Status Mandatory at Header for H1, H2, H3, H4, H6, I1  
Format a1

Enter the relevant union code (A, B, C, D, E, F, X, Y, Z) to indicate the type of declaration.  
See section 2.1 in the following document for a list of codes AIS Code List

#### DE 1/3 Transit Declaration / Proof of Customs Status Type

Status Mandatory at Goods Shipment for D3  
Mandatory at Goods Shipment Item Level for D3  
Format an..5

Enter the relevant union codes as follows:

Codes to be used in the context of transit: C, T, T1, T2, T2F, T2SM, TD, X, TIR

Codes to be used in the context of proof of the customs status of Union goods: T2L, T2LF, T2LSM

Codes to be used in the context of customs goods manifest: T2L, T2LF

#### DE 1/6 Goods Item Number

Status Mandatory at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, H6, I1,  
Conditional at Goods Shipment Item Level for I2  
Format auto filled

This is the total number of items contained within a declaration, the summary declaration, notification or proof of the customs status of goods, where there is more than one item. The maximum number of items on a declaration is 150. For I2 This information shall not be required in case a customs declaration has been lodged prior to the presentation of the goods pursuant to Article 171 of the Code

#### DE 1/10 Procedure Code

Status Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5, H6, I1  
Format Procedure code: an2 +Previous procedure code: an2

Enter the procedure for which the goods are declared. The codes to be entered here 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.

See section 2.37 in the following document for a list of codes AIS Code List

<b>DE 1/11</b>	<b>Additional Procedure</b>
Status	Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5, H6, Conditional for at Goods Shipment Level I1
Format	Union Code: a1 + an2 OR National Code: n1 + an2

Enter the relevant Union Code or the additional procedure code. Where this data element is used to specify a union procedure the first character of the code identifies the measures.

See section **2.4** in the following document for a list of codes AIS Code List

Conditional for **I1** in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.

### **6.2 Group 2 - References of Messages, Documents, Certificates, Authorisations**

<b>DE 2/1</b>	<b>Simplified Declaration / Previous Documents</b>
Status	Conditional at Goods Shipment Level for D3, G3, G4, H1, H2, H3, H4, H5, I1,I2 Conditional at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, I1, I2
Format	Previous document type: an..3 +Previous document reference: an..35 + Goods item identifier: n..5

Previous document type that consists of a combination of digits and/or letters, serves to identify the type of document.

Previous document reference represents the data needed to recognise that document, either its identification number or another recognisable reference. Goods Item identifier is used to identify which item of the previous document is being referred to

See section **2.36** in the following document for a list of codes AIS Code List

<b>DE 2/2</b>	<b>Additional Information</b>
Status	Mandatory at Goods Shipment Level for D3, H1, H2, H3, H4, H5, H6, I1 Mandatory at Goods Shipment Item Level for D3, H1, H2, H3, H4, H5, H6, I1 Optional for Economic Operators at both Goods Shipment level and Goods Shipment Item Level
Format	Union Codes: n1 + an4 OR National Codes: a1 + an4 OR Free text description: an..512

A five-digit code is used to provide additional information of a customs nature. For the H1, H2, H3, H4, H5, I1 and I2 the previous document should include the relevant Temporary Storage Declaration

See section **2.3** in the following document for a list of codes AIS Code List

<b>DE 2/3</b>	<b>Documents Produced, Certificates and Authorisations and Additional References</b>
Status	Mandatory at Goods Shipment Level for G4, H1, H2, H3, H4, H5, H6,I1 Mandatory at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, H6, I1
Format	Document type (Union codes): a1+ an3 + (if applicable) Document identifier: an..35 OR Document type (national codes): n1+an3 + (if applicable) Document identifier: an..35+ (if applicable) Issuing authority name: an..70 + Date of validity: n8 (yyyymmdd) +Measurement unit and qualifier, if applicable: an..6 + Quantity: n..16,6 + Currency code: a3 +Amount: n..16,2

Identification or reference number of Union or international documents, certificates and authorisations produced in support of the declaration, and additional references.

Using the relevant Union codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the declaration, and additional references.

In cases where the declarant or the importer for import declarations is the holder of a valid BTI and/or BOI decision covering the goods concerned by the declaration, the declarant shall indicate the BTI and/or BOI decision reference number.

Identification or reference number of national documents, certificates and authorisations produced in support of the declaration, and additional references.

This data element must contain one of the following codes: (except where DE 1/10, procedure code is 76 or 77.) D005, D008, N325, N380, N864, N935,1N09,1N21,1N22 and 1N99 the value of each containing an invoice number. Also required are one of the following codes: N235, N271, N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952, and N955 with associated transport document reference

1D24 is mandatory across all declarations format CCYMMDDHHMM

1D94 is mandatory for Import Declaration when 'Office of Lodgement' is a sea port (IEDUB200 OR 6th DIGIT = 1), D.E.7/9 is present, Mode of Transport is equal to 3 (Road), D.E. 1/10 previous procedure is not 71/76/77 or 78 and D.E. 2/3 doesn't contain code 1D96.

1D95 is mandatory for Import Declaration when 'Office of Lodgement' is a sea port (IEDUB200 OR 6th DIGIT = 1), D.E.7/9 is present, Mode of Transport is equal to 1 (Sea), D.E. 1/10 previous procedure is not 71/76/77 or 78 and D.E. 2/3 doesn't contain code 1D96.

1D94 and 1D95 are optional for an import Declaration where D.E. 1/10 Requested Procedure code is equal to 71, however if one is declared then both must be declared input.

See sections **2.7** and **2.8** in the following document for a list of codes AIS Code List

<b>DE 2/4</b>	<b>Reference Number / UCR</b>
Status	Optional for Economic Operators at Goods Shipment Level for D3, G4, H1, H2, H3, H4, H5, H6, I1 Optional for Economic Operators at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, H6, I1
Format	an..35

This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question.

<b>DE 2/5</b>	<b>Local Reference Number (LRN)</b>
Status	Mandatory at Header Level for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2
Format	an.22

This is a local reference number which is allocated by the declarant in agreement with Revenue to identify each single declaration.

<b>DE 2/7</b>	<b>Warehouse Type and Warehouse Identifier</b>
Status	Mandatory at Goods Shipment Level for G4, H2 Conditional at Goods Shipment Level for H1, H3, H4, H5
Format	Warehouse Type a1 + Warehouse Identifier an..35

Enter the type of the storage facility followed by the authorisation number of the warehouse or temporary storage facility concerned. This becomes mandatory for the **H1, H3, H4, H5** where the declaration of placing of goods under a customs procedure or is used to discharge a customs warehousing procedure. See sections **2.51** in the following document for a list of codes AIS Code List

### 6.3 Group 3 – Parties

<b>DE 3/1</b>	<b>Exporter</b>
Status	Mandatory unless 3/2 is completed at Header Level for H1, H3, H4, H5, H6, . I1 Mandatory unless 3/2 is completed at Goods Shipment Item Level for H1, H3, H4, H5, H6, . I1
Format	Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.

For the **H1, H3, H4 and I1**, Enter the full name and address of the last seller of the goods prior to their importation into the Union

For the **H5**: Enter the full name and address of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released

For the **H6**: Enter the full name and address of the person consigning the goods as stipulated in the transport contract by the party ordering the transport.

**DE 3/2 Exporter Identification No**

**Status** Mandatory where DE 3/1 is not completed at Header Level for H1, H3, H4, H5, H6, . I1  
 Mandatory where DE 3/1 is not completed Goods Shipment Item Level for H1, H3, H4, H5, H6, I1  
**Format** an.17

For the **H1, H3, H4**: Enter the EORI number of the last seller of the goods prior to their importation into the Union. Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

For the **H1, H3 to H6**: Where an identification number is required, enter the EORI number of the person concerned as referred to in Article 1(18). If an EORI number has not been assigned to the exporter, enter the number requested by the legislation of the Member State concerned.

For **H5**: Enter the EORI number of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

**DE 3/9 Consignee**

**Status** Mandatory unless DE 3/10 is completed at Goods Shipment Level for D3  
 Mandatory unless DE 3/10 at Goods Shipment Item Level for D3  
**Format** Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

Party to whom the goods are actually consigned

**DE 3/10 Consignee Identification No**

**Status** Mandatory where available at Goods Shipment Level for D3  
 Mandatory where available at Goods Shipment Item Level for D3  
**Format** an.17

Party to whom the goods are actually consigned This information shall only be provided where available.

**DE 3/15 Importer**

**Status** Conditional unless DE 3/16 is completed at Goods Shipment Level for H1, H2, H3, H4, H5, H6, I1  
**Format** Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

Enter Name and address of the importer. This information is conditional only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.

**DE 3/16**

**Importer Identification No**

Status Mandatory at Goods Shipment Level for H1, H2, H3, H4, H5, H6, I1  
 Format an.17

Enter the EORI number of the importer where available. Please note that PYE, ITX and CGT with Customers Tax Registration Number can be input here. Alternatively, NR can be input if no importer identification number is available. In the case of NR full name and address in DE 3/15 becomes mandatory.

**DE 3/17**

**Declarant Details**

Status Not Required as DE 3/18 is Mandatory

**DE 3/18**

**Declarant Identification No**

Status Mandatory at Header Level for G4, H1, H2, H3, H4, H5, H6, I1  
 Format an.17

Enter the EORI number of the declarant.

**DE 3/19**

**Representative**

Status Mandatory unless DE 3/20 is completed at Header Level for D3, H1, H2, H3, H4, H5, H6, I1  
 Format Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

This information is Mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.

**DE 3/20**

**Representative Identification No**

Status Conditional at Header Level for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2  
 Format an.17

Enter the EORI number of the person concerned. This information shall be required if different from D.E. 3/18 declarant identification No. or where appropriate D.E. 3/23 Holder of the transit procedure identification No., D.E. 3/30 Person presenting the goods to customs identification No., D.E.3/42 Person lodging the customs goods manifest identification No., D.E. 3/43 Person requesting a proof of the customs status of Union goods identification No. or D.E. 3/44 Person notifying the arrival of goods following movement under temporary storage identification No.

**DE 3/21**

**Representative Status Code**

Status Mandatory at Header Level for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2  
 Format n1

If 3/20 is not applicable therefore 3/21 as direct (2) or indirect (3) cannot apply otherwise Enter the relevant code representing the status of the representative.

See section **2.40** in the following document for a list of codes AIS Code List



**DE 3/22 Holder of the Transit Procedure**

Status Mandatory unless DE 3/23 is completed at Header Level for D3  
 Format Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

Enter the full name (person or company) and address of the holder of the transit procedure. Where appropriate, enter the full name (person or company) of the authorised representative lodging the transit declaration on behalf of the holder of the procedure.

This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided unless a paper-based declaration is used.

**DE 3/23 Holder of the Transit Procedure Identification No.**

Status Mandatory at Goods Shipment Level for D3  
 Format an..17

Enter the EORI number of the holder of the transit procedure, Where the Holder of the transit procedure does not have an EORI number, the customs administration may assign them an ad hoc number for the declaration concerned. However, their trader identification number should be used where the Holder of the transit procedure is established in a contracting party to the common transit convention other than the Union, - the Holder of the transit procedure is established in Andorra or in San Marino.

**DE 3/24 Seller**

Status Conditional, unless DE 3/25 is completed at Goods Shipment Level for H1  
 Conditional, unless DE 3/25 is completed at Goods Shipment Item Level for H1  
 Format Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

Where the seller is different to the person provided in D.E. 3/1. Exporter enter the full name and address of the seller of the goods, if their EORI number is not available to the declarant. This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided

**DE 3/25 Seller Identification No**

Status Conditional at Goods Shipment Level for H1  
 Conditional at Goods Shipment Item Level for H1  
 Format an..17

Where the seller is different to the person provided in D.E. 3/1. Exporter enter the EORI number of the seller of the goods, where this number is available. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available. Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

**DE 3/26**

**Buyer**

Status Conditional unless DE 3/27 is completed at Goods Shipment Level for H1  
 Conditional unless DE 3/27 is completed at Goods Shipment Item Level for H1  
 Format Name: an..70 + Street and number: an..70 + Country: a2 Postcode: an..9 + City: an..35

Where the buyer is different to the person provided in D.E. 3/15 Importer, enter the name and address of the buyer of the goods where their EORI number is not available to the declarant. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available. This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided

**DE 3/27**

**Buyer Identification No**

Status Conditional at Goods Shipment Level for H1  
 Conditional at Goods Shipment Item Level for H1  
 Format an.17

Enter the EORI number of the buyer of the goods, whenever this number is available to the declarant.

**DE 3/30**

**Person presenting the Goods to Customs Identification No**

Status Mandatory at Header Level for G3  
 Format an.17

Enter the EORI number of the person presenting the goods to customs upon their arrival

**DE 3/37**

**Additional Supply Chain Actor(s) Identification no**

Status Optional for Economic Operators at Goods Shipment Level for D3, G4, H1, H2, H3, H4, H5, H6, I1  
 Optional for Economic Operators at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, H6, I1  
 Format Role code: a..3 + Identifier: an..17

Unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union. The identifier of the party concerned shall be preceded by a role code specifying his role in the supply chain. See section 2.41 in the following document for a list of codes AIS Code List

**DE 3/39 Holder of the Authorisation Identification No.**  
 Status Conditional at Goods Header Level for H1, I2  
 Mandatory for H2, H3, H4, H6, I1  
 Format Authorisation type code: an..4 +Identifier: an..17

Enter the relevant authorisation type code and EORI number of the holder of authorisation. This information shall not be required on the **I2** in case a customs declaration has been lodged prior to the presentation of the goods pursuant to Article 171 of the Code For the H1 this becomes a mandatory DE when using procedure 44

See section **2.6** in the following document for a list of codes AIS Code List

**DE 3/40 Additional Fiscal Reference**  
 Status Conditional at Goods Shipment Item Level for H1,  
 Format Role code: an3 +VAT identification number: a2 + an..15

When procedure code 42 or 63 is used, the information required by Article 143 (2) of Directive 2006/112/EC shall be entered. When the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC the special VAT number attributed for the use of this scheme shall be provided

See section **2.2** in the following document for a list of codes AIS Code List

**DE 3/41 Person presenting the goods to customs in the case of Entry in the Declarants Records or Pre- Lodged Customs Declaration Identification No.**  
 Status Mandatory at Goods Shipment Level for I2  
 Format an..17

Enter the EORI number referred to in Article 1(18) of the person presenting the goods to customs in cases where the declaration is made by entry in the declarant's records

**DE 3/45 Person Providing a Guarantee Identification No.**  
 Status Conditional at Header Level for H1, H3, H4  
 Format an..17

Enter the relevant EORI number of the person providing the guarantee if different from the declarant.

**DE 3/46 Person Paying the Customs Duty Identification No.**  
 Status Mandatory at Header Level for H1, H5, H6, I1  
 Format an..17

Enter the relevant EORI number of the person paying the customs duty if different from the declarant.

## 6.4 Group 4 - Valuation Information / Taxes

### DE 4/1 Delivery Terms

Status Mandatory at Goods Shipment Level for H1, H3, H4, H5  
Format INCOTERM code: a3 + UN/LOCODE: an..17 OR Free text description  
OR  
INCOTERM code: a3 + Country code: a2+Location name: an..35

This entry gives the particulars of the terms of the commercial contract. The codes and statements to be entered, as appropriate, in the first two subdivisions are as follows Code applicable for road and rail transport: DAF, Codes applicable for all modes of transport: EXW, FCA, CPT, CIP, DAT, DAP, DDP, DDU, Codes applicable for sea and inland waterway transport: FAS, FOB, CFR, CIF, DES, DEQ  
See section 2.23 in the following document for a list of codes AIS Code List

### DE 4/8 Preferred Payment Method

Status Mandatory at Goods Shipment Item Level for H1, H3, H4, H5, I1  
Format a1

Enter the method of payment applied **please note that only one payment method allowed per declaration.**

See section 2.44 in the following document for a list of codes AIS Code List

### DE 4/9 Additions and Deductions

Status Conditional at Goods Shipment Level for H1, H5  
Conditional at Goods Shipment Item Level for H1, H5  
Format Code: a2 + Amount: n..16,2

For each type of addition or deduction relevant for a given goods item, enter the relevant code followed by the corresponding amount in Euro that has not yet been included in or deducted from the item price If the code is put at Goods Shipment Level it will apply across the total consignment.

See section 2.5 in the following document for a list of codes AIS Code List

### DE 4/10 Invoice Currency.

Status Mandatory at Header Level for H1, H3, H4, H5  
Conditional at Header Level for I1  
Format a3

Enter the currency in which the commercial invoice was drawn up.

Conditional for I1 in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.

See section 2.16 in the following document for a list of codes AIS Code List

**DE 4/11 Total Amount Invoiced.**

Status Optional for Economic Operators at Header Level for H1, H3, H4, H5, I1  
 Format n..16,2

Enter the invoiced price for all goods declared in the declaration expressed in the currency unit declared in D.E. 4/10 Invoice currency.

**DE 4/12 Internal Currency Unit**

Status Mandatory at Header Level for H1, H3, H4.  
 Format a3

This field defaults to Euro

See section 2.16 in the following document for a list of codes AIS Code List

**DE 4/13 Valuation Indicators**

Status Conditional at Goods Shipment Item Level for H1, H4, H5  
 Format an4

Enter the combination of indicators to declare whether the value of the goods is determined by specific factors. This code is made up a of four digit code in this DE comprising of either 0 or 1 indicating yes (1) or no(0) for each condition. For example, if none of the conditions in Section 2.47 apply the code would be "0000" or if 2 conditions applied 1<sup>st</sup> digit and 3<sup>rd</sup> digit it would 1010.

See section 2.49 in the following document for a list of codes AIS Code List

**DE 4/14 Item Price / Amount**

Status Mandatory at Goods Shipment Item Level for H1, H3, H4, H5  
 Conditional at Goods Shipment Level for I1  
 Format n..16,2

Enter the Price of the goods for the declaration item concerned, expressed in the currency unit declared in D.E. 4/10 Invoice currency.

Conditional for I1 in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.

**DE 4/16 Valuation Method**

Status Mandatory at Goods Shipment Item Level for H1,  
 Conditional on Data Element 4/13 at Goods Shipment Item Level for H3, H4, H5.  
 Format n1

Enter the method of valuation applied

See section 2.50 in the following document for a list of codes AIS Code List

<b>DE 4/17</b>	<b>Preference</b>
Status	Mandatory at Goods Shipment Item Level for H1, H5, Conditional at Goods Shipment Item Level for I1 Optional for Economic Operators at Goods Shipment Item Level for H2
Format	n3 (n1 + n2)

Enter the tariff treatment of the goods. If preference specifies a quota request, 1D24 (Scheduled Time of arrival) cannot be later than the system date or time. Conditional for **I1** in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.

See section **2.35** in the following document for a list of codes AIS Code List

<b>DE 4/18</b>	<b>Value</b>
Status	Mandatory at Goods Shipment Item Level for H6,
Format	Currency code a3 + Value n..16,2

For **H6**: Content-piece, declared-value: Currency code and monetary value of the content piece, declared for customs purposes. For: Intrinsic value of the goods per item in the invoice currency.

See section **2.16** in the following document for a list of codes AIS Code List

<b>DE 4/19</b>	<b>Transport costs to Final Destination</b>
Status	Mandatory at Goods Shipment Level for H6, Mandatory at Goods Shipment Item Level for
Format	Currency code a3 + Amount n..16,2

For H6: Item, postage paid, currency code and amount of postage paid by or charged to the mailer  
 For : Transport costs to the place of final destination in the invoice currency.

See section **2.16** in the following document for a list of codes AIS Code List

### **6.5 Group 5 Dates/Times/ Periods/ Places/ Countries/ Regions**

<b>DE 5/6</b>	<b>Office of Destination (and Country)</b>
Status	Mandatory at Goods Shipment Level for D3
Format	an8

Using the relevant Union code, enter the reference number of the office where the Union transit operation shall end.

See section **2.15** in the following document for a list of codes AIS Code List

<b>DE 5/8</b>	<b>Country of Destination Code</b>
Status	Mandatory at Goods Shipment Level for D3, H1, H2, H3, H4, H5 Mandatory at Goods Shipment Item Level for D3, H1, H2, H3, H4, H5
Format	a2

Using the relevant country codes please enter the following: For **D3**: enter the last country of destination of the goods. For **H1, H2, H5**: enter the code for MS where the goods are located at the time of release into the procedure or for H5 into home use. For **H3**: Where goods are imported with a view to placing them under the temporary admission procedure, the MS of destination shall be the MS where the goods are to be first used. For **H4**: Where goods are imported with a view to place them under the inward processing procedure, the Member State of destination shall be the Member State where the first processing activity is carried out.

See section **2.15** in the following document for a list of codes AIS Code List

<b>DE 5/14</b>	<b>Country of Dispatch / Export Code</b>
Status	Mandatory at Goods Shipment Level for H1, H3, H4, H5, <b>OR</b> Mandatory at Goods Shipment Item Level for H1, H3, H4, H5, Optional at Goods Shipment Level <b>OR</b> Goods Shipment Item Level for H2, I1
Format	a2

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter the relevant country code to indicate the country from which goods were initially dispatched to the MS in which the goods are located at the time of their release into the customs procedure. If such a stoppage or commercial transaction has taken place, indicate the last intermediate country. A stoppage to enable consolidation of the goods en-route shall be considered as being related to the transport of the goods.

See section **2.14** in the following document for a list of codes AIS Code List

<b>DE 5/15</b>	<b>Country of Origin Code</b>
Status	Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5 Optional for Economic Operators at Goods Shipment Item Level for H6 Conditional for at Goods Shipment Level for I1
Format	a2

Enter the relevant country code for the country of non-preferential origin. This information is required where(a) no preferential treatment is applied or (b) the country of non-preferential origin is different to the country of preferential origin.

Conditional for **I1** in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration

See section **2.14** in the following document for a list of codes AIS Code List

<b>DE 5/16</b>	<b>Country of Preferential Origin code</b>
Status	Conditional at Goods Shipment Item Level for H1, H3, H4, H5, I1 Optional for Economic Operators at Goods Shipment Item Level for H2
Format	an..4

If a preferential treatment based on the origin of the goods is requested in D.E. 4/17 Preference, enter the country of origin, as indicated in the proof of origin. Where the proof of origin refers to a group of countries, enter the group of countries by using the country Union codes.  
 See section **2.14** in the following document for a list of codes AIS Code List

<b>NO DE</b>	<b>Customs Office of Lodgement</b>
Status	Mandatory at Header for D3, G3, G4, H1, H2, H3, H4, H5, H6, I1, I2
Format	The first subdivision (customs office of import country code) is IE. The second subdivision is the customs office of import code, e.g. DUB. The third subdivision customs office of import national subdivision) with "100" as national subdivision.

Enter the customs office code.  
 See section **2.30** in the following document for a list of codes AIS Code List

<b>DE 5/23</b>	<b>Location of Goods</b>
Status	Mandatory at Goods Shipment Level for G3, G4, H1, H2, H3, H4, I1, I2 <b>except for Pre-lodged (D / C type declarations)</b>
Format	U (UN/LOCODE) Use the codes defined in the UN/LOCODE Code List by Country

Enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods. At least the following information must be completed: - 'Type of location' - 'Country' (which must always be 'IE') - 'Qualifier of the identification' (which must always be 'U - UN/LOCODE') 'Identification of location' (The value must be selected from the 'Identification of Location' National code list) - Additional identifier (where applicable)  
 See section **2.26 , 2.27 and 2.28** in the following document for a list of codes AIS Code List

<b>DE 5/24</b>	<b>Customs Office of First Entry Code</b>
Status	Mandatory at Header for G3
Format	an8

Identification of the customs office responsible for the formalities where the active means of transport was declared in the entry summary declaration to arrive first in the Customs territory of the Union.  
 See section **2.15** in the following document for a list of codes AIS Code List

<b>DE 5/26</b>	<b>Customs Office of Presentation</b>
Status	Mandatory for <b>Centralised Clearance</b> at Header for H1, H2, H3, H4, H5, I1 I2,
Format	an8

Enter the customs office code where the goods are presented for the purpose of placing them under a customs procedure. This information shall only be used in case of centralised clearance.  
 See section **2.30** in the following document for a list of codes AIS Code List



<b>DE 5/27</b>	<b>Supervising Customs Office</b>
Status	Conditional at Goods Shipment Level for G4, H1, H2, H3, H4, I1
Format	an8

Enter the customs office code of the supervising customs office competent for the temporary storage facility at the destination. This information shall only be used in case the declaration for temporary storage or the customs declaration to place the goods under a special procedure other than transit is lodged at a customs office different to the supervising customs office as indicated in the respective authorisation.

See section **2.30** in the following document for a list of codes AIS Code List

<b>DE 5/31</b>	<b>Date of Acceptance</b>
Status	Conditional at Goods Shipment Level for H1, H3, H4, H5. Conditional at Goods Shipment Item Level for H1, H3, H4, H5.
Format	an8 – (YYYYMMDD)

This is only used in **supplementary** declarations. This is system generated for Y type supplementary. For a Z type supplementary enter the date of acceptance of the simplified declaration or the date when the goods were entered in the declarant's records.

### 6.6 Group 6 Goods Identification

<b>DE 6/1</b>	<b>Net Mass (KG)</b>
Status	Mandatory at Goods Shipment Item Level for H1, H4, H5 Optional for Economic Operators at Goods Shipment Item Level for H6 Conditional for at Goods Shipment Level for I1
Format	n..16,6

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging. A net mass of less than 1 kg should be entered as '0.' followed by a number of decimals up to 6, discarding all "0" at the end of the quantity. For a H5 this information shall only be required in case of commercial transactions involving at least two MS.

<b>DE 6/2</b>	<b>Supplementary units</b>
Status	Conditional based on CN Code at Goods Shipment Item Level for H1, H2, H3, H4, Conditional based on CN Code at Goods Shipment Item Level for H5, I1
Format	n..16,6

Enter the quantity of the item in question, expressed in the unit laid down in Union Legislation, as published in TARIC. For a **H5** this information shall only be required in case of commercial transactions involving at least two MS. For the this information is only required if the declaration concerns goods referred to in Article 27 of Regulation (EC) No 1186/2009.

Conditional for **I1** in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration

**DE 6/5 Gross Mass (KG)**

Status Mandatory at Goods Shipment Level for D3, G4, H1, H2, H3, H4, H5, H6, I1,  
 Mandatory at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5,I1,  
 Conditional at both Goods Shipment Level and Goods Shipment Item Level for I2

Format n..16,6

Enter the gross mass is the weight of goods including packaging but excluding the carrier's equipment for the declaration. Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on Goods Shipment Level. For **I2** This information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned.

**DE 6/8 Description of Goods**

Status Mandatory at Goods Shipment Item Level for D3, H1, H2, H3, H4, H5, H6, I1  
 Conditional at Goods Shipment Item Level for G4

Format an..512

The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure in a public customs warehouse type I, II or III or a private customs warehouse, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods. For **G4** this is an alternative to the commodity code when it is not provided.

**DE 6/9 Type of Packages**

Status Mandatory at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, I1,  
 Conditional at Goods Shipment Item Level for I2

Format an..2

Enter the Code specifying the type of package. For the **I2** this information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned  
 See section **2.24** in the following document for a list of codes AIS Code List

**DE 6/10 Number of Packages**

Status Mandatory at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, H6, I1  
 Conditional at Goods Shipment Item Level for , I2

Format n..8

Enter the total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged. For the this is not required for postal consignments. For the **I2** this information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned

**DE 6/11**

**Shipping Marks**

Status Optional at Goods Shipment Item Level for D3, G4, H1, H2, H3, H4, H5, I1  
 Format an..512

This is a Free form of description of the marks and numbers on transport units or packages. If there are none, please type NONE

**DE 6/13**

**CUS Codes**

Status Conditional based on CN Code at Goods Shipment Item Level for H1  
 Optional for Economic Operators based on CN Code at Goods Shipment Item Level for D3, G4, H2, H3, H4, H5, I1  
 Format an8

Where the goods concerned are subject to a TARIC measure in relation with a CUS code, this code shall be provided.

**DE 6/14**

**Commodity Code - Combined Nomenclature Code**

Status Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5, H6,  
 Conditional at Goods Shipment Item Level for D3, G4, I1  
 Format an..8

Enter the Combined Nomenclature code number (Commodity Code) corresponding to the item in question. For the **D3** 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 Union legislation so provides. For the **G4** this data element is an alternative to the description of goods when it is not provided.

Conditional for **I1** in the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration  
 See section **2.32** in the following document for a list of codes AIS Code List

**DE 6/15**

**Commodity code – TARIC Code**

Status Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5, H6  
 Conditional at Goods Shipment Item Level for I1 (See note under **DE 6/14**)  
 Format an2

Enter the TARIC Subheading corresponding to the item in question.  
 See section **2.33 and 2.34** in the following document for a list of codes AIS Code List

**DE 6/16**

**TARIC Additional Code**

Status Conditional at Goods Shipment Item Level for H1, H2, H3, H4, H5, I1 (See note under **DE 6/14**)  
 Format an4

Enter the TARIC additional code(s) corresponding to the item in question. This is based on the on the commodity code. If the CN code requires a TARIC Additional Code or National Additional Codes, then this Data Element becomes Mandatory

See section **2.42** in the following document for a list of codes AIS Code List

<b>DE 6/17</b>	<b>Commodity code - National Additional Codes</b>
Status	Conditional at Goods Shipment Item Level for H1, H2, H3, H4, H5, I1 (See note under <b>DE 6/14</b> )
Format	an..4

Enter the national additional code(s) corresponding to the item in question. This is based on the on the commodity code. If the CN code requires a TARIC Additional Code or National Additional Codes, then this Data Element becomes Mandatory.

See section **2.43** in the following document for a list of codes AIS Code List

<b>DE 6/18</b>	<b>Total Packages</b>
Status	Mandatory for D3, Optional at Goods Shipment Level for H1, H3, H4, H5,
Format	n..8

Enter the total number of packages based on the external packing unit that items in the declaration contains.

<b>DE 6/19</b>	<b>Type of Goods</b>
Status	Optional for Economic Operators at Goods Shipment Item Level for H6
Format	an..3

Item nature of transaction coded. This is only applicable for H6.

**6.7 Group 7 Transport Information (modes, means and equipment)**

<b>DE 7/2</b>	<b>Container</b>
Status	Mandatory at Goods Shipment Level for H1, H2, H3, H4, H5
Format	n1

Enter the situation when crossing the external frontier of the Union using the relevant Union code 0 where goods are not transported in container, and 1 where Goods are transported in container.

<b>DE 7/4</b>	<b>Mode of Transport at Border</b>
Status	Conditional at Goods Shipment Level for H1, H3, H4, H5
Format	n1

Enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union. Where DE 7/9 is completed then either **DE 7/4 or DE 7/5 must** also be completed.

See section **2.46** in the following document for a list of codes AIS Code List

**DE 7/5 Inland Mode of Transport**  
 Status Conditional at Goods Shipment Level for H1, H3, H4  
 Conditional for H5  
 Format n1  
 Enter the mode of transport upon arrival

This data element must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union. Where DE 7/9 is completed then either **DE 7/4 or DE 7/5 must** also be completed.

See section 2.46 in the following document for a list of codes AIS Code List

**DE 7/7 Identity of Means of Transport at Departure**  
 Status Mandatory at Goods Shipment Level for D3  
 Mandatory at Goods Shipment Item Level for D3  
 Format Type of identification: n2 + Identification number: an..35

Enter the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be the means of transport on which the goods are directly loaded at the time of export or transit formalities. If a tractor and trailer with different registration numbers are used, enter the registration numbers of both tractor and the trailer together with the nationality of the tractor. Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

See section 2.29 in the following document for a list of codes AIS Code List

**DE 7/9 Identity of Means of Transport on Arrival**  
 Status Mandatory at Goods Shipment Level for G4, H1, H3, H4, H5  
 Format Type of identification: n2 + Identification number: an..35

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. Please note that this is not used where Mode of Transport is 5 or 7. Where this data element is completed then either **DE 7/4 or DE 7/5 must** also be completed.

See section 2.29 in the following document for a list of codes AIS Code List

**DE 7/10 Container Identification Number**  
 Status Conditional at Goods Shipment Level for D3, H1, H2, H3, H4, H5, I1, I2 where DE 7/2 has been completed.  
 Conditional at Goods Shipment Item Level for D3, H1, H2, H3, H4, H5, I1, I2 where DE 7/2 has been completed.  
 Optional for G4 at both Goods Shipment Level and Goods Shipment Item Level.  
 Format an..17

Enter the marks (letters and / or numbers) which identify the transport container

<b>DE 7/14</b>	<b>Identity of Active means of Transport crossing the Border</b>
Status	Mandatory at Header Level for G3
Format	n2

Enter the identity of the active means of transport crossing the Union's external frontier.  
See section **2.29** in the following document for a list of codes AIS Code List

<b>DE 7/15</b>	<b>Nationality of Active means of Transport crossing the Border</b>
Status	Conditional at Goods Shipment Level for H1, H3, H4, H5
Format	a2

Enter the nationality of the active means of transport crossing the Union's external frontier. Not for use in the case of postal consignments or carriage by fixed transport installations or rail

<b>DE 7/18</b>	<b>Seal Number</b>
Status	Mandatory at Goods Shipment Level for D3, G4
Format	n..4 + an..20

Enter the identification numbers of the seals affixed to the transport equipment, where applicable.

### **6.8 Group 8 Other Data Elements (statistical data, guarantees, tariff related data)**

<b>DE 8/1</b>	<b>Quota Order Number</b>
Status	Conditional at Goods Shipment Item Level for H1, I1
Format	an6

Enter the order number of the tariff quota for which the declarant is applying. This Data Element becomes mandatory if a quota is being claimed  
See section **2.39** in the following document for a list of codes AIS Codelist

**DE 8/2 Guarantee Type** and **DE 8/3 Guarantee Reference**  
The above two data elements may be left blank. They relate to a UCC Guarantee Management System which has not yet been developed.

<b>DE 8/5</b>	<b>Nature of Transaction</b>
Status	Conditional at Header for H1, H4, Conditional at Goods Shipment Item Level for H1, H4 Conditional at Goods Shipment Item Level and Header Level for H5
Format	n2

Enter the type of transaction concerned. For **H5** this information shall only be required in case of commercial transactions involving at least two Member States.  
See section **2.31** in the following document for a list of codes AIS Code List

**DE 8/6**

**Statistical Value**

Status Mandatory at Goods Shipment Item Level for H1, H2, H3, H4, H5

Format n..16,2

Enter the statistical value expressed in Euro

## 7. Element Structure – Annex A

**Please note this section is only used in the following circumstances:**

Applications and authorisations for the use of temporary admissions, end-use, inward processing or outward processing in situations where Article 163 applies. Article 163 is applications for an authorisation based on a customs declaration.

Group 3	Parties	Format	Status
3/8	Owner of Goods	Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	Mandatory
Group 4	Dates, times, periods and places	Format	Status
4/5	First Place of Processing	Country: a2 + Type of location code: a1 + Qualifier of the identification: a1 + Coded: Identification of location: an..35 + Additional identifier: n..3 OR Free text description: Country: a2 + Street & number: an..70 + Postcode: an..9 + City: an..35	Mandatory
4/9	Place(s) of Use or Processing	Country: a2 + Type of location code: a1 + Qualifier of the identification: a1 + Coded: Identification of location: an..35 + Additional identifier: n..3 OR Free text description: Country: a2 + Street & number: an..70 + Postcode: an..9 + City: an..35	Mandatory
4/11	Customs Office(s) of Discharge	An8	Mandatory
4/13	Supervising Customs Office	An8	Mandatory
4/17	Period for Discharge	Period: n..2 + Tick-box: n1 + Free text: an..512	Mandatory
4/18	Bill of Discharge	Tick-box: n1 + Deadline: n2 + Free text: an..512	Mandatory
Group 5	Identification of Goods	Format	Status
5/5	Rate of Yield	Free text: an..512	Conditional
5/7	Processed Products	Commodity code: an8 + description of goods: an..512	Conditional



5/8	Identification of Goods	Code: n1 + Free Text: an..512	Mandatory
<b>Group 6</b>	<b>Conditions and Terms</b>	<b>Format</b>	<b>Status</b>
6/2	Economic Conditions	n1 + Free Text: an..512	conditional
<b>Group 7</b>	<b>Activities and Procedures</b>	<b>Format</b>	<b>Status</b>
7/5	Details of Planned Activities	Free text: an..512	Mandatory
<b>Group 8</b>	<b>Others</b>	<b>Format</b>	<b>Status</b>
8/5	Additional Information	Free text: an..512	Mandatory
8/13	Calculation of the amount of the import duty in accordance with Article 86(3) of the Code	Tick-box: n1	Optional

## 8. Description of Data Elements – Annex A

### DE 3/8 Owner of the Goods

Status Mandatory

Format Name: an..70 + Street & number: an..70 + Country: a2 + Postcode: an..9 + City: an..35

Enter the name and address of the non-Union owner of the goods to be placed under the temporary admission, as described in D.E. 5/1. Commodity code and D.E. 5/2. Description of goods.

### DE 4/5 First Place of Use or Processing

Status Mandatory

Format Country: a2 + Type of location code: a1 + Qualifier of the identification: a1 + Coded: Identification of location: an..35 + Additional identifier: n..3 OR  
Free text description:  
Country: a2 + Street & number: an..70 + Postcode: an..9 + City: an..35

Enter the Country Code, Location of Goods ID, Qualifier of the identification location of goods additional ID and Type of location cord OR Enter the address of the place concerned including country code. This information shall only be provided, if, in the context of an application for an authorisation for the use of inward processing or end-use procedures, Article 162, or, in the context of an application for an authorisation for the use of temporary admission, Article 205 applies

See sections **2.26**, **2.27** and **2.28** in the following document for a list of codes AIS Code List

### DE 4/9 Place of Use or Processing

Status Mandatory

Format Country: a2 + Type of location code: a1 + Qualifier of the identification: a1 + Coded: Identification of location: an..35 + Additional identifier: n..3 OR  
Free text description: Country: a2 + Street & number: an..70 + Postcode: an..9 + City: an..35

Enter the Country Code, Location of Goods ID, Qualifier of the identification location of goods additional ID and Type of location cord OR Enter the address of the place concerned including country code.

See sections **2.26**, **2.27** and **2.28** in the following document for a list of codes AIS Code List

**DE 4/11**      **Customs Office(s) of Discharge**  
 Status          Mandatory  
 Format          an8

Indicate the suggested customs office(s)

**DE 4/13**      **Supervising Customs Office**  
 Status          Mandatory  
 Format          an8

Indicate the competent customs office, as provided for in Article 1(36).

**DE 4/17**      **Period for Discharge**  
 Status          Mandatory  
 Format          Period: n..2  
                   Tick-Box n1  
                   Free Text an..512

The decision taking customs authority may specify in the authorisation that the period of discharge ends on the last day of the subsequent month/quarter/semester following the month/quarter/semester in the course of which the period of discharge has started.

**DE 4/18**      **Bill of Discharge**  
 Status          Mandatory  
 Format          Tick-Box n1  
                   deadline n2  
                   Free Text an..512

Indicate, whether the use of the bill of discharge is necessary.

If yes, enter the deadline as provided for in Article 175(1), within which the holder of the authorisation shall supply the bill of discharge to the supervising customs office.

If applicable, specify the content of the bill of discharge,

**DE 5/5**      **Rate of Yield**  
 Status          Mandatory  
 Format          Free Text an..512

Indicate the estimated rate of yield or estimated average rate of yield, or where appropriate, the method of determining such rate This information shall only be provided in case the application relates to the use of inward or outward processing or end-use, and the end-use involves processing of goods.

**DE 5/7**      **Processed Products**  
 Status          Mandatory  
 Format          Commodity code: an8 + Description of goods: an..512

Enter details of all processed products resulting from the operations, indicating the main processed product and the secondary processed products which are by-products of the processing operation other

than the main processed product, as appropriate. This information shall only be used in case the application relates to the use of inward or outward processing.

**DE 5/8 Identification of Goods**  
 Status Mandatory  
 Format code: n1 + free text: an..512

Enter the intended measures of identification by using at least one of the relevant codes

**DE 6/2 Economic Conditions (Processing Procedure Code)**  
 Status Mandatory  
 Format n..2 +Free text: an..512

This information shall only be used in case the application relates to the use of inward or outward processing. The inward or outward processing procedure can be used only where the essential interests of the Union producers would not be adversely affected by an authorisation for a processing procedure (economic conditions). At least one of the relevant codes defined for economic conditions must be used for each Combined Nomenclature code which has been indicated in D.E. 5/1. Commodity code. The applicant can provide further details, in particular, where an examination of the economic conditions is required.

See sections **2.38** in the following document for a list of codes AIS Code List

**DE 7/5 Details of Planned Activities**  
 Status Mandatory  
 Format Free Text an..512

Describe the nature of the planned activities or use (e.g. details of the operations under a job-processing contract or kind of usual forms of handling under inward processing) to be carried out on the goods within the special procedure.

If the applicant wishes to carry out the processing of the goods under inward processing or end-use procedure in a customs warehouse, pursuant to Article 241 of the Code, he shall provide the relevant details.

Where appropriate, indicate name, address and function of other persons involved

**DE 8/5 Additional Information**  
 Status Optional  
 Format Free Text an..512

Enter any additional information.

**DE 8/13 Calculation of the Amount of Import Duty in Accordance with Article 86(3) of the Code**  
 Status Optional  
 Format n1

Indicate ('yes/no') whether the applicant wishes to calculate the import duty in accordance with Article 86(3) of the Code.

## 9. Meaning of the Declaration Status

Status	Description
REGISTERED	This status is set when a pre-lodged declaration is received and has passed the logical validation process. An MRN has been assigned at this stage. The goods have not been presented yet.
ACCEPTED	This status is set when the declaration has passed the logical validation process. In case of pre-lodged declarations this status can only be set when the goods have been presented. This is a transient status and may never appear in the user interface.
AWAITING_SUPPLEMENTARY	A Simplified declaration has been received and accepted. A Supplementary declaration must now be lodged within a specific time limit.
UNDER_CONTROL	The declaration information has caused the Risk Analysis system to mark the declaration for either Documentary or Physical Controls.
UNDER_REVIEW	The declaration is under review by Revenue customs.
CERTEX_REVIEW	The declaration is under review by Revenue customs due to CERTEX reference certificate.
SUSPENDED_RELEASE	The declaration is pending certificate verification from an external agency (CERTEX).
INSUFFICIENT_FUNDS	The declaration has incurred a Customs Debt or Security Deposit amount payable, but the Revenue's trader account has insufficient funds to cover the debt amount.
RELEASED	The declaration processing is complete and, depending on the requested procedure code, the goods can now be released for free circulation or deemed to be under the requested Special Procedure.
NOT_RELEASED	This status is set in the following cases: <ol style="list-style-type: none"> <li>1. Preceding controls have failed</li> <li>2. The incurred customs debt was not paid in time</li> <li>3. The declarant has requested an invalidation of the declaration and it has been accepted</li> </ol>

## 9. Excise Entries in AIS

The declaration of excisable goods in AIS is still dependant on the relevant and accurate data to be input. Measurement unit codes reflect standard Taric defined codes and the '1U' codes are no longer relevant.

In addition to this, the Excise Reference Number (ERN) has been replaced by a Taric 3 format compliant code – please see below table for the relevant correlation.

Below are examples of how different excisable products may be declared, based on a sample CN Code showing the Data Elements and relevant codes. Please note that a Commodity Code may have more than one Excise code option available. To check an Excise code please contact the eCustoms Helpdesk

### Cigarettes:

<b>DE 6/14 CN Code:</b>	2402209000
<b>DE 6/17 National Additional Code 6/17:</b>	X203
<b>DE 6/2 Supplementary Units:</b>	As per Taric, number of thousand
<b>DE 2/03 Measure unit, Additional information:</b>	
<b>Measurement unit:</b>	RSP Retail Selling Price of the whole consignment
<b>Quantity:</b>	the value of the RSP in Euro for the whole consignment

For example: a consignment of 1000 cigarettes with a retail selling price of €750 is input as follows:

DE 6/2 = 1

DE 2/03 = RSP 750

### Mineral Oil Tax and Carbon

<b>DE 6/14 CN Code:</b>	3811190090
<b>DE 6/17 National Additional Code:</b>	X103 and Y103
<b>DE 2/3 Measurement Unit, Additional Information:</b>	
<b>(i) Measurement unit:</b>	KLT – 1000 litres
<b>Quantity:</b>	Number of litres expressed in KLT
<b>(ii) Measurement unit:</b>	VCT Volume for Carbon tax KLT
<b>Quantity:</b>	Number of litres expressed in KLT for Carbon

For example: 500 litres of chemical products expressed as 0.5 KLT

DE 2/03 = 0.5

### Beer

<b>DE 6/14 CN Code:</b>	2203001000
<b>DE 6/17 National Additional Code:</b>	X309 (beer exceeding 2.8%)
<b>DE 6/2 Supplementary Unit:</b>	as per Taric, Litre
<b>Measurement Unit, Additional Information 2/03:</b>	
<b>Measurement Unit:</b>	ASV% (Percentage alcohol)
<b>Quantity:</b>	% strength of the beer

For example: 100 litres of beer with an alcoholic strength of 3.4% is input as:

DE 6/2 = 100

DE 2/03 = 3.4

**Wine**

DE 6/14 CN Code: 2204101100  
 DE 6/17 National Additional Code: X353  
 DE 6/2 Supplementary Units: As per Taric, Litres  
 DE 2/3 Measurement Unit, Additional Information: Not required

**Spirits**

(a) Where only excise code is required:

DE 6/14 CN Code: 2208201200  
 DE 6/17 National Additional Code: X301  
 DE 6/2 Supplementary Units: As per Taric, Litres of pure alcohol  
 DE 2/3 Measurement Unit, Additional Information: Not required

For example: for 200 litres of Brandy, with a strength of 40%:

DE 6/2 = 80 (200 x 40%)

(b) Where excise and carbon codes are required:

DE 6/14 CN Code: 2207200011  
 DE 6/17 National Additional Code: X306  
 DE 6/17 National Additional Code: YNTA  
 DE 6/2 Supplementary Units: As per Taric, Litres  
 DE Measurement Unit, Additional Information:  
 (i) Measurement Unit: ASV% (Percentage alcohol)  
 Quantity: % Vol strength of the alcohol  
 (ii) Measurement Unit: HLT Volume for Carbon tax KLT  
 Quantity: Number of litres expressed in HLT

For example: 100 litres of Ethyl alcohol, with a strength of 15%:

DE 6/2 = 100

DE 2/03 – ASV = 15

DE 2/03 – HLT = 1 (as required)

Description	Old Excise code	new code	Old Carbon Code	New Carbon code
Light Oil - Petrol	7014	X101	7514	Y101
Light Oil - Aviation gasoline	7012	X102	7512	Y102
Heavy Oil - Used as a propellant	7108	X103	7508	Y103
Heavy Oil - Used for air navigation	7106	X104	7506	Y104
Heavy Oil - Used for private pleasure navigation	7107	X105	7507	Y105
Kerosene used other than as a propellant	7102	X106	7502	Y106
Fuel Oil used for purposes other than generating electricity	7120	X107	7520	Y107
Fuel Oil used for purposes of generating electricity	7104	X108	7504	Y108
Other Heavy Oil including Marked Gas Oil	7103	X109	7503	Y109
Liquefied Petroleum Gas - Used as a propellant	7202	X110	7552	Y110
Other LPG	7200	X111	7550	Y111
Substitute Fuel - Used as a propellant instead of petrol	7126	X112	7526	Y112
Substitute Fuel - Used as a propellant instead of diesel	7123	X113	7523	Y113
Substitute Fuel - Used for other than as a propellant	7124	X114	7524	Y114
Other	7125	X115	7525	Y115
<b>Tobacco products</b>				
Cigars	1304	X201		
Other smoking Tobacco	1951	X202		
Cigarettes containing tobacco	1201	X203		
Cigarettes containing cloves	1111	X205		
Other manufactured tobacco	1701	X206		

Description	Old Excise code	new code
<b>Spirits</b>		
Brandy	5301	X301
Gin	5311	X302
Rum	5321	X303
Whiskey	5331	X304
Vodka	5381	X305
Spirits exceeding 5.5% alcohol by volume	5391	X306
Spirits not exceeding 5.5% alcohol by volume	5261	X307
<b>Beer</b>		
All Other Beer exceeding 1.2%vol but not exceeding 2.8% vol	9122	X308
All Other Beer exceeding 2.8% vol	9121	X309
All Other Micro Brewed Beer exceeding 2.8% vol.	9421	X367
<b>Wine</b>		
Still and sparkling, not exceeding 5.5% vol	3107	X350
Still exceeding 5.5% vol. but not exceeding 15% vol	3101	X351
Still exceeding 15% vol	3102	X352
Sparkling exceeding 5.5% vol	3203	X353
<b>Cider and Perry</b>		
Still & sparkling, not exceeding 2.8% vol	9126	X354
Still and sparkling, exceeding 2.8% but not exceeding 6.0% vol	9119	X355
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9123	X356
Still exceeding 8.5% vol	9124	X357
Sparkling exceeding 8. 5 % vol	9125	X358
All other micro produced cider and perry (still & sparkling), exceeding 2.8% vol but not exceeding 6% vol, imported.	9129	X365
All other micro produced cider and perry (still & sparkling), exceeding 6% vol but not exceeding 8.5% vol, imported	9130	X366
<b>Other Than Cider and Perry</b>		
Still and sparkling, not exceeding 5.5 % vol	9301	X359
Still exceeding 5.5 % vol.	9302	X360
Sparkling exceeding 5. 5 % vol	9303	X361
<b>Intermediate Beverages</b>		
Still not exceeding 15% vol	5201	X362
Still exceeding 15% vol	5202	X363
Sparkling	5203	X364



## 10. Declaration Usage by Procedure Code

Declaration Code	Description (UCC)	Union Procedure Codes supported <sup>1</sup>
D3	Electronic Transport Document (ETD)	N/A
G3	Presentation Notification (Temporary Storage)	N/A
G4	Temporary Storage Declaration	N/A
G4 + G3	Temporary Storage and Presentation Notification Combined	N/A
H1	Declaration for release for free circulation and special procedure – specific use – declaration for end use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure – storage – declaration for customs warehousing	71
H3	Special procedure – specific use – declaration for temporary admission	53
H4	Special procedure – processing – declaration for inward processing	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61, 63, 95, 96
H6	Customs declaration in postal traffic for release for free circulation	01, 07, 40
H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty (low value consignments) <sup>2</sup>	N/A (Release for free circulation implied but not declared in )
I1	Import Simplified declaration	01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68
I2	Presentation Notification (Import Declarations)	N/A

<sup>1</sup> For a description of the procedure codes please see 10 Procedure Codes UCC

<sup>2</sup> Declaration for low value consignments in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009

## 11. Procedures in AIS

Status	Description
00	This code is used to indicate that there is no previous procedure (a)
01	Release for free circulation of goods simultaneously re-dispatched in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC or Directive 2008/118/EC 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.
07	Release of goods for free circulation simultaneously placed under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.
10	Permanent export.
11	Export of processed products obtained from equivalent goods under inward processing before placing non-Union goods under inward processing.
21	Temporary export under the outward processing procedure, if not covered by code 22.
22	Temporary export other than that referred to under code 21 and 23.
23	Temporary export for return in the unaltered state.
31	Re-export.
40	Simultaneous release for free circulation and home use of goods.
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.
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.
44	End-use
45	Release of goods for free circulation and partial entry for home use for either VAT or excise duties and their placing in a warehouse other than customs warehouses.
46	Import of processed products obtained from equivalent goods under the outward- processing procedure before exportation of goods they are replacing.
48	Entry for home use with simultaneous release for free circulation of replacement products under outward processing prior to the export of the defective goods.
51	Placing goods under inward processing procedure.
53	Placing of goods under temporary admission.
54	Inward processing in another Member State (without their being released for free circulation in that Member State) (a).
61	Re-importation with simultaneous release for free circulation and home use of goods.
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 and, when applicable, an excise duty suspension.
68	Re-importation with partial entry for home use and simultaneous release for free circulation and placing of goods under warehousing other than customs warehousing procedure.
71	Placing of goods under the customs warehousing procedure.

Status	Description
76	Placing of Union goods under the customs warehousing procedure in accordance with Article 237(2) of the Code.
77	Manufacturing of Union goods under customs supervision by the customs authorities and under customs control (within the meaning of Art. 5(27) and (3) of Code) prior to exportation and payment of export refunds.
78	Placing of goods under free zone. (a)
95	Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where neither VAT nor, when applicable, excise duties have been paid.
96	Placing of Union Goods under a warehousing procedure other than a customs warehousing procedure where either VAT or, when applicable, excise duties have been paid and the payment of the other tax is suspended.

## 12. Refunds in AIS

Refunds in AIS are a two-step procedure. The Declaration has at the status of Not Released before you can submit a refund application.

Legal Basis and Legal Basis Subdivision codes are below. Only 1 Code can be selected for each refund.

If Art 117 UCC - the legal basis for the repayment IS Code A

Overcharged amount of import /export duty	Code
A post clearance request for relief from import duty (for returned goods – See Art 203 UCC)	A01
A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)	A02
A post clearance request for the benefit of a tariff suspension	A03
A post clearance request for the benefit of a preferential regime	A04
Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EUCJ)	A05
Amendment of the tariff classification	A06
Change in quantity (supplementary units)	A07
Omission or error	A08
A post clearance proof of the regularity of a transit operation	A09
Amendment of the customs value	A10
Material mistakes where calculating the amount of duty (error in currency etc.)	A11
Other	A12

If Art 116(1) UCC – the Legal Basis for repayment is Code E

Amount of import/export duty paid in relation to a customs declaration invalidated in accordance with Article 174 UCC	Code
Goods declared in error for a customs procedure under which a customs debt is incurred instead of being declared for another procedure	E01
Goods have been declared in error instead of other goods for a customs procedure under which a customs debt is incurred	E02
Goods sold under distance contract as defined in Art 2(7) of Directive 2011/83/EU of European Parliament and of the council have been released for free circulation and are returned.	E03
Union goods have been declared in error for a customs procedure applicable to non-Union goods and their customs status as Union goods has been proved afterwards by means of a T2L, T2F or customs goods manifest	E04
Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC	E05
Goods erroneously declared under more than one customs declaration	E06
Other	E07

If Article 118 UCC - the legal basis for repayment is Code B

Defective Goods or goods not complying with the terms of the contract	Code
Goods refused by the importer for non-conformity at the time of release with the terms of the contract on the basis of which they were imported	B01
Goods refused by the importer as defective at the time of release	B02
Other	B03

If Art 119 UCC - the legal basis for the repayment is Code C

Error BY Competent Authority	Code
Error of the customs authority in the follow up of a tariff quota (ART 119(2) UCC)	C01
Error by the competent authorities (ART 119(1) UCC)	C02
Other	C03

If ART 120 UCC - the legal basis for the repayment is Code D

Equity	Code
Special circumstances	D01
Other	D02