COMMISSION REGULATION (EEC) No 2793/86

of 22 July 1986

laying down the codes to be used in the forms laid down in Council Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community (1), as amended by Regulation (EEC) No 2791/86 (2), and in particular Article 3 thereof,

Having regard to Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms (3), as amended by Regulation (EEC) No 1059/86 (4), and in particular Article 8 thereof,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit (5), as last amended by Regulation (EEC) No 1901/85 (6), and in particular Article 57 thereof,

Whereas Council Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community (7) provides that the formalities connected with such trade shall be completed using a single document; whereas the specimen form of that document has been laid down in Regulation (EEC) No 679/85; whereas Regulations (EEC) No 1900/85 and (EEC) No 222/77 provide respectively that export and import declarations, on the one hand, and Community transit declarations, on the other, must be made out on a form corresponding to the specimen form COM drawn up in accordance with Regulation (EEC) No 679/85;

Whereas certain of the particulars included in these forms must be given in code form; whereas in order to give full effect to the single document reform it is necessary to draw up, as far as possible, codes common to all the Member States; whereas for practical reasons as well as in order to make the task of commercial operators easier, such codes must concern both intra-Community trade and trade with third countries;

Whereas the measures laid down in this Regulation are in accordance with the opinion of the Committee on the movement of goods,

HAS ADOPTED THIS REGULATION:

Article 1

The codes to be used in the forms laid down in Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77 are those contained in the Annex hereto.

Article 2

Each Member State shall inform the Commission of the measures taken to apply this Regulation.

The Commission shall communicate this information to the other Member States.

Article 3

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1988.

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

Done at Brussels, 22 July 1986.

For the Commission

COCKFIELD

Vice-President

(1) OJ No L 79, 21. 3. 1985, p. 7.
(2) See page 1 of this Official Journal.
(3) OJ No L 179, 11. 7. 1985, p. 4.
(4) OJ No L 97, 12. 4. 1986, p. 7.
(5) OJ No L 38, 9. 2. 1977, p. 1.
(6) OJ No L 179, 11. 7. 1985, p. 6.
(7) OJ No L 79, 21. 3. 1985, p. 1.

ANNEX

CODES TO BE USED IN THE FORMS LAID DOWN IN COUNCIL REGULATIONS (EEC) No 678/85, (EEC) No 1900/85 AND (EEC) No 222/77

BOX 1: DECLARATION

First subdivision

The symbols applicable are as follows:

COM: — declaration for dispatch, entry for home use or for placing the goods under any other procedure in the Member State of destination, of Community goods (goods originating in the Community or which have been put into free circulation),

— declaration for internal Community transit procedure in the context of an intra-Community trade operation,

— document justifying the Community character of the goods.

EX: — declaration for dispatch to another Member State of non-Community goods,

— declaration for export outside the customs territory of the Community.

IM: — declaration for import (entry for free circulation, entry for home use or for placing the goods under any other procedure in the Member State concerned) of non-Community goods.

Second subdivision

This subdivision must not be used when the form is used only for the Community Transit procedure or as a document justifying the Community character of the goods.

The codes applicable are given below:

0: Entry for free circulation only.

This code is not to be used for goods reimported after temporary export — cf. code 6.

1: Permanent dispatch/export.

This code is not to be used for redispatch/re-export following temporary introduction/import — cf. code 3.

2: Temporary dispatch/export.

3: Redispatch/re-export.

This code is not to be used for the case of temporary dispatch/export — cf. code 2. It can only apply to goods previously introduced/imported temporarily or to goods placed on introduction/importation under a warehouse procedure.

4: Entry for home use.

This code is not to be used for the case of reintroduction/reimportation — cf. code 6.

5: Temporary introduction/importation.

6: Reintroduction/reimportation.

This code can only apply to goods previously dispatched/exported temporarily.

7: Entry for warehousing, including placing goods in other premises under customs or administrative control.

9: Processing under customs control (before entry for free circulation).

Third subdivision

This subdivision must be completed only when the form is to be used for the purposes of the Community transit procedure or as a document proving the Community status of the goods.

The symbols applicable are as follows:

T1: Goods moving under the external Community transit procedure.

T2: Goods moving under the internal Community transit procedure.

T-: Mixed consignment of T1 and T2 goods, specified in separate continuation forms or loading lists for each type of goods.

(The empty space after the symbol T should be struck through.)

T2L: Document proving the Community status of the goods.

During the transitional period following the accession of new Member States, the symbols T2 and T2L should be followed, where appropritae, by the appropriate symbol, i.e.:

ES: For goods having the status of 'Spanish' goods;

PT: For goods having the status of 'Portuguese' goods.

BOX 15a: COUNTRY OF DISPATCH/EXPORT

The provisions of Regulation (EEC) No 1736/75 of 24 June 1975 (OJ No L 183 of 14 July 1975, p. 3) are applicable.

BOX 15b: REGION OF DISPATCH/EXPORT

Codes to be adopted by the Member States.

BOX 17a: COUNTRY OF DESTINATION

The provisions of Regulation (EEC) No 1736/75 of 24 June 1975 (OJ No L 183 of 14 July 1975, p. 3) are applicable.

BOX 17b: REGION OF DESTINATION

Codes to be adopted by the Member States.

BOX 18: NATIONALITY OF THE MEANS OF TRANSPORT ON DEPARTURE/ARRIVAL

The codes adopted for box 15a are applicable.

BOX 19: CONTAINER

The codes applicable are given below:

0: goods not transported in containers.

1: goods transported in containers.

BOX 20: DELIVERY TERMS

The codes and statements to be entered, if appropriate, in the first two subdivisions of this box are given below:

First subdivision	Meaning	Second subdivision
Incoterm code	*Incoterm — ICC/ECE*	*Place to be specified*
EXW	EX WORKS	locality of works
FOR	FREE ON RAIL	named departure point
FAS	FREE ALONGSIDE SHIP	named port of shipment
FOB	FREE ON BOARD	named port of shipment
CFR	COST and FREIGHT (C & F)	named port of destination
CIF	COST, INSURANCE and FREIGHT	named port of destination
EXS	EX SHIP	named port of destination
EXQ	EX QUAY	duty paid ..... named port
DAF	DELIVERY AT FRONTIER	named place of delivery at frontier
DDP	DELIVERED DUTY PAID	named place in country of importation
FOA	FOB AIRPORT	named airport of departure
FRC	FREE CARRIER	..... named point
DCP	FREIGHT CARRIAGE } PAID TO	named point of destination
CIP	FREIGHT CARRIAGE AND INSURANCE } PAID TO	named point of destination
XXX	DELIVERY TERMS OTHER THAN THOSE LISTED ABOVE	narrative description of delivery terms given in the contract

The Member States may require the following specifications in the third subdivision:

1: place situated in the territory of the Member State concerned.

2: place situated in the territory of another Member State.

3: other (place situated outside the Community).

BOX 21: NATIONALITY OF THE ACTIVE MEANS OF TRANSPORT AT THE BORDER

The codes adopted for box 15a are applicable.

BOX 22: INVOICE CURRENCY

The codes adopted for box 15a are applicable. In addition, when the invoice is in ECU, the code to be used under the geonomenclature is 900 (alpha-2 equivalent: EU).

BOX 24: NATURE OF THE TRANSACTION

The list of codes applicable is given below.

The Member States which require this item of information must use all the single digit codes listed in column A (excluding where applicable, code 9), this digit being entered in the left-hand side of the box. They may also provide for entry in the right-hand side of the box of a second digit from the list in column B.

A	B
1: Purchase/sale, except purchase sale under a joint production contract; this code also covers transactions compensated in kind and supplies on consignment or commission	1: Outright purchase/sale (except as given below) 2: Consignment 3: Commission 4: Supply for sale 'on approval' or after trial 5: Exchange of goods compensated in kind 6: Sale for export by foreigner travelling in Member State concerned
2: Loans, for which a charge is made, hire, leasing; this code covers supplies of goods for temporary use in another country without transfer of ownership	1: Loan or hire 2: Leasing
3: Operation with a view to job processing, except under joint production contract	1: Operation for job processing, excluding repair and maintenance 2: Repair and maintenance against payment 3: Repair and maintenance free of charge
4: Operation following job processing, except under joint production contract	1: Operation following job processing, excluding repair and maintenance 2: Repair and maintenance against payment 3: Repair and maintenance free of charge
5: Supply of goods under joint production contract (specify programme in 'Additional information' box)	1: For defence purposes 2: For civil purposes
6: Transactions without compensation (financial or otherwise) excluding repair, maintenance, returned goods, and standard exchange	1: Goods entered for warehousing for foreign account 2: Gifts by country of dispatch and food aid under EEC Regulation 3: Disaster relief (equipment) 4: Transactions without compensation (financial or otherwise) involving goods which will not be re-exported or compensated by the importation of equivalent goods 5: Other
7: Returned consignments after registration of the transaction under codes 1 and 2 above	1: Goods on which payment has been made 2: Goods on which no payment has been made
8: Standard exchange	1: Giving rise to payment 2: Not giving rise to payment
9: Other (to be specified in 'Additional information' box)	

BOX 25: MODE OF TRANSPORT AT THE BORDER

The list of codes applicable is given below:

Code for modes of transport, post and other consignments

A. single-figure code (obligatory)

B. two-figure code (second digit optional for Member States)

A.	*B.*	*Denomination*
1	10	Sea transport
	12	Railway wagon on sea-going vessel
	16	Powered road vehicle on sea-going vessel
	17	Trailer or semi-trailer on sea-going vessel
	18	Inland waterway vessel on sea-going vessel
2	20	Rail transport
	23	Road vehicle on rail-wagon
3	30	Road transport
4	40	Air transport
5	50	Mail
7	70	Fixed transport installations
8	80	Inland waterway transport
9	90	Own propulsion

BOX 26: INLAND MODE OF TRANSPORT

The codes adopted for box 25 are applicable.

BOX 27: PLACE OF LOADING/UNLOADING

Codes to be adopted by the Member States.

BOX 28: FINANCIAL AND BANKING DATA

Codes to be adopted by the Member States.

BOX 29: OFFICE OF EXIT/ENTRY

Until codes are harmonized at Community level, the use of codes to be adopted by the Member States is optional for the Member States.

BOX 33: COMMODITY CODE

First subdivision (eight digits)

To be completed in accordance with the Community's goods nomenclature.

Second subdivision (three digits)

To be completed in accordance with the national user tariff and TARIC (one national statistical digit and two Community digits for the application of specific Community measures.

Third subdivision (three digits)

Codes to be adopted by the Member States concerned (for the application of national measures).

Fourth subdivision (Additional TARIC code) (four digits)

To be completed in accordance with the TARIC.

Fifth subdivision (excise reference) (four digits)

Codes to be adopted by the Member States concerned.

BOX 34a: COUNTRY OF ORIGIN

The codes adopted for box 15a are applicable.

BOX 34b: REGION OF ORIGIN/PRODUCTION

Codes to be adopted by the Member States concerned.

BOX 37: PROCEDURE (ON DISPATCH/EXPORT/AT DESTINATION/IMPORT)

A. **First subdivision:**

The codes to be given in this subdivision make use of those given in the second subdivision of box 1, which they develop further.

These are four-figure codes, composed of a two-digit code respresenting the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below. From this list the Member States shall specify which of the codes must be used.

'Previous procedure' shall be taken to mean the procedure under which, before being placed under the procedure requested, the goods were placed in the Member State in which the formalities applying to that procedure are carried out, except when, to the operator's knowledge, the goods were placed under the inward or outward processing procedure or the procedure for processing under customs control in another Member State. In these cases, one of these procedures is the previous procedure.

For example:

goods imported for further inward processing (suspension system) after having been placed under the inward processing processing procedure (suspension system) in another Member State = 5154 (not 5100).

It should be specified that when the previous procedure is a warehousing procedure, or temporary import for return in an unaltered state, or when the goods have come from a free zone, the code for that situation should be used only when the goods have not been placed under a customs economic procedure (inward processing, outward processing and processing under customs control).

For example:

re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehouse procedure = 3151 (not 3171).

(First operation 5100; second operation 7151; re-export 3151).

Similarly, in the case of reimportation of goods previously temporarily exported, placing under one of the abovementioned suspensive procedures is to be regarded as a simple importation under that procedure. Indication of the 'reimportation' aspect is to be given only when the goods are released for free circulation.

For example:

Entry for home use (with simultaneous entry for free circulation) of goods exported under the customs outward processing procedure and placed under a customs warehouse procedure on reimportation = 6121 (not 6171) (first operation: temporary export (OPR) = 2100; second operation: customs warehouse = 7121; entry for home use + free circulation = 6121).

List of procedures for coding purposes

(Two of these basic elements must be combined to produce a four-figure code)

01: Free circulation only

02: Free circulation with application of the inward processing procedure (drawback system) (1)

05: Free circulation with simultaneous entry under an inward processing procedure other than those referred to under codes 02 and 51

06: Free circulation with simultaneous entry of the goods under a temporary use procedure

(1) Council Directive No 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1). Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

07: Free circulation with simultaneous entry of the goods under a warehouse procedure (including placing in other premises under fiscal control)

08 (a): Goods released for free circulation under the inward processing procedure (drawback system) in another Member State (1)

10: Permanent dispatch/export

21: Temporary dispatch/export under the customs outward processing procedure (2)

22: Temporary dispatch/export under an outward processing procedure other than that referred to under code 21

23: Temporary dispatch/export for return in an unaltered state

24(a): Goods previously placed under the customs outward processing procedure in another Member State (2)

30: Redispatch/re-export of Community goods

31: Redispatch/re-export of goods which are not in free circulation

40: Home use with simultaneous entry for free circulation

41: Home use with simultaneous entry for free circulation for the inward processing procedure (drawback system) (1)

42: Home use of goods previously released for free circulation in the same Member State

43: Home use of goods previously released for free circulation in another Member State or originating in another Member State

44(a): Goods released for home use and free circulation under the inward processing procedure (drawback system) in another Member State (1)

45: Partial entry for home use with simultaneous entry for free circulation and for a warehousing procedure including deposit in other premises under fiscal control

46: Partial entry for home use and placing under a warehousing procedure (including deposit in other premises under fiscal control) of goods previously released for free circulation in another Member State or originating in another Member State.

51: Inward processing procedure (suspension system) (3)

52: Inward processing procedure other than those referred to under codes 02 and 51

53: Temporary introduction for return in an unaltered state (temporary use) or temporary importation for return in an unaltered state (4)

54 (a): Goods placed or obtained under the inward processing procedure (suspension system) (3) carried out in another Memer State (and not released for free circulation there)

60: Reimportation with entry for free circulation only

61: Reimportation with simultaneous entry for free circulation and home use

62: Reintroduction with entry for home use only

65: Reimportation with simultaneous entry for free circulation and an inward processing procedure other than those referred to under codes 02 and 51

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(1) Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1). Countil Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

(2) Council Directive 76/119/EEC of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing (OJ No L 24, 30. 1. 1976, p. 58; OJ No L 165, 25. 6. 1976, p. 44; OJ No L 180, 18. 7. 1976, p. 19).

(3) Regulation EEC No 1999/85 Article 1 (2) (a) (EEC) No 1999/85 (see also paragraph (3) (n)).

(4) Council Regulation (EEC) No 3599/82 of 21 December 1982 on (EEC) No 1999/85 temporary import arrangements (OJ No L 376, 31. 12. 1982, p. 1.)

66: Reimportation with simultaneous entry for free circulation and a temporary use procedure for return in an unaltered state

67: Reimportation with simultaneous entry for free circulation and a warehouse procedure (including deposit in other premises under fiscal control)

71: Customs warehousing procedure (1) including deposit in other premises under customs control

72: Warehousing of national goods (including deposit in other premises under fiscal control)

73: Warehousing of Community — other than national — goods (including deposit in other premises under fiscal control)

74: Warehousing of goods entered simultaneously for free circulation for the inward processing procedure (drawback system) (2)

75: Warehousing of goods entered simultaneously for the inward processing procedure (suspension system) (3)

76: Export warehousing or deposit in a free zone with advance payment of export refunds for products or goods intended for export without further processing (4)

77: Warehousing with intention to export with advance payment of export refunds for processed products and goods obtained from basic products (5)

78: Free zone except in the case provided for under code 76 (6)

91: Procedure for processing goods under customs control before entering them for free circulation (7)

92 (a): Goods placed or obtained under the procedure for processing under customs control (7) another Member State (and not released for free circulation there)

93: Destruction (under customs control)

94: Permanent use under customs control

95: Supplies for ships' and aircraft stores

96: Supplies by duty- and tax-free shops at ports and airports

NB: The code 00 may be used to indicate no previous procedure (i. e. as the third and fourth digits only).

(a) These codes cannot be used as the first two digits of the prodcedure code, but for only to indicate the previous procedure, e. g.

4054 = entry for free circulation and home use of goods previously placed under IPR — suspension system in another Member State.

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(1) Council Directive 69/74/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to customs warehousing procedures (OJ No L 58, 8. 3. 1969, p. 7).

(2) Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1).
Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

(3) Regulation (EEC) No 1999/85 — Article 1 (2) (a) (see also paragraph (3) (n).

(4) Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products — Article 5 (2) (OJ No L 62, 7. 3. 1980, p. 5).

(5) Regulation (EEC) No 565/80 — Article 4 (2).

(6) Council Directive 69/75/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to free zones (OJ No L 58, 8. 3. 1969, p. 11).

(7) Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 272, 5. 10. 1983, p. 1).

B. **Second subdivision**

Until the codes are harmonized at Community level, codes (up to three characters) to be adopted by the Member States.

BOX 44: ADDITIONAL INFORMATION CODE

Until the codes are harmonized at Community level, this box will not be used

BOX 47: CALCULATION OF TAXES

First column: Type of tax

Until the codes are harmonized at Community level, codes to be adopted by Member States

Last column: Method of payment

The codes applicable, to be selected by the Member States concerned, are given below:

A: Immediate payment by cash or equivalent
B: payment in cash
C: payment by crossed cheque (bank transfer)
D: Other e. g. direct debit to agent's cash account
E: Deferred or postponed payment
F: Deferred payment — customs system (Directive 78/453)
G: Postponed payment — VAT system (Article 23 Sixth VAT Directive)
H: Goods imported on behalf of VAT registered consignee
J: Payment by post office administration (postal consignments) or (other) Government or other department
K: Excise credit or rebate
L: Security or guaranteed payment
M: Security including cash deposit
N: Individual cash deposit
P: From agent's cash account
Q: From deferment account
R: Guarantee
S: Individual guarantee account — standing authority
T: From agent's guarantee account
U: From trader's guarantee
V: From trader's guarantee
O: Guarantee lodged with Intervention Agency
W: Agent's general bond
X: Trader's general bond
Y: Ordinary bond
Z: Undertaking

BOX 49: WAREHOUSE IDENTIFICATION

Codes to be adopted by the Member States

BOX 51: INTENDED TRANSIT OFFICES AND COUNTRIES

Indication of countries

The list of codes applicable is given below:

B:	Belgium	LU:	Luxembourg
DK:	Denmark	NL:	Netherlands
D:	Germany	GB:	United Kingdom
EL:	Greece	CH:	Switzerland
FR:	France	A:	Austria
IRL:	Ireland	ES:	Spain
IT:	Italy	PT:	Portugal

BOX Nr. 52: GUARANTEE

Type of guarantee:

The list of codes applicable is given below:

Situation	Code	Other indications necessary
For comprehensive guarantee	1	— No of certificate — guarantee office
For individual guarantee	2	
For cash deposit guarantee	3	
For flat-rate guarantee	4	— guarantee voucher No
For guarantee under Title III (Article 31) of Regulation (EEC) No 223/77	5	
For guarantee not required (Title IV of Regulation (EEC) No 222/77)	6	
Guarantee not required for the journey between the office of departure and the office of transit (Article 40 of Regulation (EEC) No 222/77)	7	
Guarantee not required for certain public bodies	8	

Indication of countries:

The codes adopted for box 51 are applicable

BOX 53: OFFICE OF DESTINATION (AND COUNTRY)

The codes adopted for box 51 are applicable