



Council of the
European Union

Brussels, 22 May 2018
(OR. en)

9083/18
ADD 1

UD 103
DELECT 85

COVER NOTE

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 16 May 2018

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

No. prev. doc.: 11507/15 UD 166 DELECT 108

No. Cion doc.: C(2018) 2794 final ANNEXES 1 to 8

Subject: ANNEXES to the Commission Delegated Regulation amending and
correcting Delegated Regulation (EU) 2015/2446 supplementing
Regulation (EU) No 952/2013 of the European Parliament and of the
Council as regards detailed rules concerning certain provisions of the
Union Customs Code

Delegations will find attached document C(2018) 2794 final ANNEXES 1 to 8.

Encl.: C(2018) 2794 final ANNEXES 1 to 8



Brussels, 16.5.2018
C(2018) 2794 final

ANNEXES 1 to 8

ANNEXES

to the

Commission Delegated Regulation

**amending and correcting Delegated Regulation (EU) 2015/2446 supplementing
Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards
detailed rules concerning certain provisions of the Union Customs Code**

ANNEX I

Annex A to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in Title I, Chapter 1, in the Notes, the description of note [14] is replaced by the following:

‘This information shall be provided in case of an authorisation for the use of inward processing EX/IM without the use of standardised exchange of information as referred to in Article 176, and in case of an authorisation for the use of inward processing IM/EX.’;
- (2) in Title I, Chapter 1, in the Notes, the description of note [15] is replaced by the following:

‘This information shall only be provided in case of an authorisation relating to the use of inward processing IM/EX or end-use.’;
- (3) in Title I, Chapter 2, Data requirements, Group 4 – Dates, times, periods and places, in data element 4/3 (‘Place where main accounts for customs purposes are held or accessible’), the first paragraph below the heading "All relevant table columns used:" is replaced by the following:

‘Main accounts for customs purposes as referred to in the third subparagraph of Article 22(1) of the Code are those accounts which are to be considered by customs authorities as the main accounts for customs purposes allowing the customs authorities to supervise and monitor all activities which are covered by the authorisation or decision concerned. The applicant’s existing commercial, tax or other accounting material may be accepted as main accounts for customs purposes if they facilitate audit-based controls.’;
- (4) in Title I, Chapter 2, Data requirements, Group 5 – Identification of goods, in data element 5/9 (‘Excluded categories or movement of goods’), the paragraph below the heading "All relevant table columns used:" is replaced by the following:

‘Specify the movements, or – by using the first 6 digits of the Combined nomenclature code – the goods which are excluded from the simplification.’;
- (5) in Title I, Chapter 2, Data requirements, Group 7 – Activities and procedures, in data element 7/2 (‘Type of customs procedures’), the paragraph below the heading "All relevant table columns used:" is replaced by the following:

‘Using the relevant Union codes, indicate whether the authorisation is intended to be used for customs procedures or for the operation of storage facilities. Where applicable, enter the reference number of the authorisation, if this cannot be derived from other information in the application. If the authorisation has not yet been granted, indicate the registration number of the application.’;
- (6) in Title IV, Chapter 1, Data requirements table, the row relating to data element IV/6, in the column 'D.E. name', the text is replaced by the following:

‘Simplifications and facilitations already granted, security and safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation body or certificates granting a status equivalent to that of an AEO issued in third countries and recognised in an agreement.’;

- (7) in Title IV, Chapter 2, Data requirements, the heading of data element IV/6 is replaced by the following:
- ‘IV/6. Simplifications and facilitations already granted, security and safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation body or certificates granting a status equivalent to that of an AEO issued in third countries and recognised in an agreement.’;
- (8) in Title V, Chapter 2, Data requirements, in data element V/1, the paragraph below the heading is replaced by the following:
- ‘Indicate on which elements to be added to or deducted from the price pursuant to Articles 71 and 72 of the Code or which elements forming part of the price actually paid or payable pursuant to Article 70(2) of the Code the simplification applies (e.g. Assists, Royalties, transport costs, etc.) followed by a reference to the calculation method used for the determination of the respective amounts.’;
- (9) in Title VI, Chapter 2, Data requirements, in data element VI/2, the paragraph below the heading is replaced by the following:
- ‘Indicate the average period, calculated on the basis of the preceding 12-month-period, between the placing of goods under the customs procedure and the discharge of that procedure or, where applicable, between the placing of goods in temporary storage and the end of the temporary storage. This information shall only be provided where the comprehensive guarantee is to be used for placing goods under a special procedure or for the operation of a temporary storage facility.’;
- (10) in Title XIII, Chapter 1, Data requirements table, the row relating to data element XIII/6, in the column 'Status', the reference ‘[1]’ is deleted;
- (11) in Title XIV, Chapter 1, Data requirements table, the row relating to data element XIV/4, in the column 'D.E. name', the text is replaced by the following:
- ‘Deadline for submitting the supplementary declaration’;
- (12) in Title XIV, Chapter 2, Data requirements, in data element XIV/2, the text below the heading is replaced by the following:
- Application:*
- If the application concerns export or re-export, provide evidence that the conditions laid down in Article 263(2) of the Code are met.
- Authorisation:*
- If the authorisation concerns export or re-export, state reasons why a waiver should apply in accordance with Article 263(2) of the Code.’;
- (13) in Title XIV, Chapter 2, Data requirements, data element XIV/4 is replaced by the following:
- ‘XIV/4. **Deadline for submitting the supplementary declaration**
- The decision-taking customs authority shall set out, in the authorisation, a time-limit for the holder of the authorisation to send the particulars of the supplementary declaration to the supervising customs office.
- The time-limit shall be expressed in days.’;

- (14) in Title XX, Chapter 2, Data requirements, in data element XX/2, the text below the heading is replaced by the following:

‘Application:

Indicate the reference number of the decision on the provision of a comprehensive guarantee or on a guarantee waiver. If the respective authorisation has not yet been granted, indicate the registration number of the application.

Authorisation:

Indicate the reference number of the decision on the provision of a comprehensive guarantee or on a guarantee waiver.’

ANNEX II

Annex B to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in Title I, Chapter 3, Section 1, the table for Group 1, the row relating to data element 1/6, in column G3, the text is deleted;

- (6) in Title I, Chapter 3, Section 1, the table for Group 7, the row relating to data element 7/1, in column D3, the text is deleted;
- (7) in Title I, Chapter 3, Section 1, the table for Group 7, the row relating to data element 7/19, in column D3, the text is deleted;
- (8) in Title I, Chapter 3, Section 1, the table for Group 8, the rows relating to data elements 8/2 and 8/3, in column H2, the text is deleted;
- (9) in Title I, Chapter 3, Section 1, in the table for Group 8, the row relating to data element 8/7 'Writing-off' is deleted;
- (10) in Title I, Chapter 3, in Section 2, the following note is added:

[51]	This data element shall only be used in supplementary declarations.’;
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- (11) in Title II, Data requirements, Group 1, data element 1/6 'Goods item number', the words 'Data Requirements table columns A1-A3, B1-B4, C1, D1, D2,E1, E2 F1to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G3 to G5, H1 to H6 and I1:’ are replaced by the words:

‘Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, F1a to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G4, G5, H1 to H6 and I1:’;
- (12) in Title II, Data requirements, in Group 2, data element 2/1 'Simplified declaration/Previous documents' is amended as follows:
 - (a) before the heading 'Data Requirements table columns D1 to D3:', the following text is inserted:

‘Data requirements table columns B1 and H1:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the ending of the temporary storage.

Such details shall include the writing-off quantity and the respective measurement unit.’;
 - (b) the heading 'Data Requirements table column E2:' and the text under that heading are replaced by the following:

‘Data requirements table column E2:

Enter the MRN of the entry summary declaration(s) lodged in relation to the goods prior to their arrival in the Customs territory of the Union.

In case of Union goods, where applicable and available to the person lodging the customs goods manifest, enter the reference of the customs declaration by which the goods have been released for free circulation.

Where the MRN of the entry summary declaration or the customs declaration for release for free circulation is provided and the customs goods manifest or the proof of customs status of Union goods does not concern all items of goods of the entry summary declaration or the customs declaration respectively, enter the respective item numbers in the entry summary declaration or in the customs declaration, where available to the person lodging the electronic manifest.’;
 - (c) the heading 'Data Requirements table column G3:' and the text under that heading are replaced by the following:

‘Data requirements table column G3:

Without prejudice to Article 139(4) of the Code, enter the MRN of the entry summary declaration(s) or, in the cases referred to Article 130 of the Code, declaration for temporary storage or the customs declaration(s) which has been lodged in respect of the goods.

In case a temporary storage declaration has been lodged in accordance with Article 145(3) of the Code, in relation with the goods concerned, enter the reference to that temporary storage declaration.

Where the presentation notification does not concern all items of goods in the referred previous declaration, the person presenting the goods shall provide the relevant item number(s) attributed to the goods in that previous declaration.’;

- (13) in Title II, Data requirements, Group 2, data element 2/3 'Documents produced, certificates and authorisations, additional references', before the heading 'Data Requirements table column B1 to B4, C1, H1 to H5 and I1:’, the following text is inserted:

‘Data requirements table columns B1 and H1:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the import/ export licences and certificates.

Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off amount or quantity and the respective measurement unit.’;

- (14) in Title II, Data requirements, in Group 3, the following text is added:

‘3/45. *Person providing a guarantee identification No*

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person providing the guarantee, if different from the declarant.

3/46. *Person paying the customs duty identification No*

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person paying the customs duty, if different from the declarant.’;

- (15) in Title II, Data requirements, in Group 5, the following text is added:

‘5/31. *Date of acceptance*

All relevant data requirements table columns used:

Enter the date of acceptance of the simplified declaration or the date when the goods were entered in the declarant's records.’;

- (16) in Title II, Data requirements, Group 7, in data element 7/1 'Transhipments', the heading 'Table column D3:' and the text below that heading are deleted;

- (17) in Title II, Data requirements, Group 7, in data element 7/19 'Other incidents during carriage', the heading 'Table column D3:' and the paragraph below that heading are deleted;

- (18) in Title II, Data requirements, in Group 8, the heading concerning data element 8/7 'Writing-off' and the text under that heading are deleted.

ANNEX III

Annex 22-01 to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in the Introductory notes, in point 2.1, the third sentence is replaced by the following:
"‘Harmonised System’ or ‘HS’ means the goods nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, as amended by Recommendation of the Customs Cooperation Council of 27 June 2014 (‘HS 2017’).";
- (2) Throughout the text of the Annex, the words 'HS 2012 Code' are replaced by the words "HS 2017 Code";
- (3) in Section I, Chapter 2, in the table, the following row is added:

"0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering.’;
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- (4) in Section II, before Chapter 14, the following text is inserted:

‘CHAPTER 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
1101	Wheat or meslin flour.	CC
1102	Cereal flours other than of wheat or meslin.	CC
1103	Cereal groats, meal and pellets.	CC
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground.	CC
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	CC
1107	Malt, whether or not roasted.	CC
1108	Starches; inulin.	CTH
1109	Wheat gluten, whether or not dried	CTH’;

- (5) in Section IV, Chapter 20, the table, the row relating to HS 2012 Code ex 2009, in the column 'Description of goods', the words 'Grape juice Other' are replaced by the words 'Grape juice';
- (6) in Section XI, Chapter 58, the table, the row relating to HS 2012 Code 5804, in the column 'Description of goods', the text is replaced by the following:
'Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006.';
- (7) in Section XVI, in Chapter 84, the heading 'Definition of 'Assembly of semi-conductor products' for the purpose of heading 8473' and the two sentences following that heading are replaced by the following:
'Definition of 'Assembly of semi-conductor products'
The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation. ';

(8) in Section XVI, Chapter 85 is amended as follows:

- (a) the heading 'Definition of 'assembly of semi-conductor products' for the purposes of headings 8535, 8536, 8537, 8541 and 8542' and the two sentences following that heading are replaced by the following:

'Definition of 'Assembly of semi-conductor products'

The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.';

- (b) in the table, after the row relating to HS 2012 Code ex 8501, the following rows are inserted:

'ex 8523 59	Chipcard integrated circuit with integrated coil	CTH or Assembly of semi-conductor products
ex 8525 80	Semiconductor imaging component	CTH or Assembly of semi-conductor products';

- (c) in the table, the row relating to HS 2012 Code ex 8536, in the column 'Description of goods', the text is replaced by the following:

'Semiconductor electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1 000 volts.';

- (d) in the table, the row relating to HS 2012 Code ex 8537 10 is deleted;

- (e) in the table, the following row is added:

'ex 8548 90	Smartconnect modules including a communication controller and a secure smart card controller	CTH or Assembly of semi-conductor products';
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(9) in Section XVIII, Chapter 90 is amended as follows:

- (a) the heading 'Definition of 'assembly of semi-conductor products' for the purposes of headings 9026 and 9031' and the two sentences following that heading are replaced by the following:

'Definition of 'Assembly of semi-conductor products'

The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.';

- (b) the table is replaced by the following:

'HS 2017 Code	Description of goods	Primary rules
ex 9029	Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning	CTH, except from heading 9033; or Assembly of semi-conductor products'.

ANNEX IV

Annex A to Delegated Regulation (EU) 2015/2446 is corrected as follows:

- (1) in Title I, Chapter 1, Notes, in Note number [10], the Note description is replaced by the following:

‘This information shall only be provided for the purposes of the following applications:

 - (a) applications for an authorisation for the use of inward processing or end-use procedures where the applicant is established outside the customs territory of the Union as referred to in Article 162;
 - (b) applications for an authorisation for temporary admission as referred to in Article 205.’
- (2) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/8 ('Location of the goods'), the text under the heading 'Table columns 7b to 7d:' is replaced by the following:

‘Using the relevant code, enter the identifier of the location or locations where the goods may be located when placed under a customs procedure.’;
- (3) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/10 ('Customs office(s) of placement'), the text is replaced by the following:

‘All relevant table columns used:

Indicate the suggested customs office or offices of placement, as defined in Article 1(17).’;
- (4) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/13 ('Supervising customs office'), the text is replaced by the following:

‘All relevant table columns used:

Indicate the competent supervising customs office, as defined in Article 1(36).’;
- (5) in Title I, Chapter 2, Data requirements, Group 5 — Identification of goods, in data element 5/1 ('Commodity code'), the heading ‘Table columns 7c to 7d:’ is replaced by the heading
‘Table columns 7b to 7d:’;
- (6) in Title I, Chapter 2, Data requirements, in Group 5 — Identification of goods, data element 5/4 ('Goods value') is corrected as follows:
 - (a) the heading ‘Table columns 8a; 8b and 8d:’ is replaced by the heading ‘Table columns 8a to 8d:’;
 - (b) the heading ‘Table column 8c:’ and the text under that heading are deleted;
- (7) in Title XVI, Chapter 2, Data requirements, in data element XVI/3 ('Additional guarantees'), the fourth indent is replaced by the following:

‘– bananas have been weighed in accordance with the procedure set out in Annex 61-03 to Implementing Regulation (EU) 2015/2447,’.

ANNEX V

Annex B to Delegated Regulation (EU) 2015/2446 is corrected as follows:

- (1) in Title I, Chapter 2, Section 1, the table, the row relating to G4, in the column 'Legal basis', the text is replaced by the following:
'Articles 5(17) and 145 of the Code';
- (2) in Title I, Chapter 2, Section 1, the table, the row relating to G5, in the column 'Legal basis', the text is replaced by the following:
'Article 148(5)(b) and (c) of the Code';
- (3) in Title I, Chapter 3, Section 1, the table for Group 5, the row relating to data element 5/1, in the column 'Box No', the reference 'S12' is deleted;
- (4) in Title I, Chapter 3, Section 1, the table for Group 7, the row relating to data element 7/13, in the column 'D.E. name', the text is replaced by the following:
'Container supplier type code';
- (5) in Title II, Data requirements, "Group 1 – Message information (including procedure codes)" in data elements 1/1 'Declaration type', 1/2 'Additional Declaration type', 1/3 'Transit Declaration/Proof of customs status type', 1/4 'Forms', 1/5 'Loading lists', 1/9 'Total number of items', the words 'All relevant used data requirements table columns:' are replaced by the words
'All relevant data requirements table columns used:';
- (6) in Title II, Data requirements, "Group 3 – Parties" in data elements 3/2 'Exporter identification n°', 3/9 'Consignee', 3/10 'Consignee identification No', 3/11 'Consignee – Master level transport contract', 3/12 'Consignee identification No – Master level transport contract', 3/13 'Consignee – House level transport contract', 3/14 'Consignee identification No – House level transport contract', 3/15 'Importer', 3/16 'Importer identification No', 3/18 'Declarant identification No', 3/19 'Representative', 3/20 'Representative identification', 3/21 'Representative status code', 3/22 'Holder of the transit procedure', 3/23 'Holder of the transit procedure identification No', the words 'All relevant used data requirements table columns:' are replaced by the words
'All relevant data requirements table columns used:';
- (7) in Title II, Data requirements, Group 3 – Parties, in data element 3/2 'Exporter identification n°', the words 'Data Requirements table columns H1 to H4 and I1:' are replaced by the words:
'Data requirements table columns H1, H3 and H4:';
- (8) in Title II, Data requirements, Group 3 – Parties, in data element 3/17 'Declarant', the second paragraph below the heading 'Data Requirements table columns H1 to H6 and I1' is replaced by the following:
'If the declarant and the importer are the same person, enter the relevant code defined for the D.E. 2/2 Additional information.';
- (9) in Title II, Data requirements, Group 3 – Parties, in data element 3/36 'Notify party identification No – House level transport contract', the first paragraph below the heading 'All relevant data requirements table columns used:' is replaced by the following:

‘This information takes the form of the notify party EORI number referred to in Article 1(18), whenever this number is available to the declarant.’;

- (10) in Title II, Data requirements, Group 5 – Dates/Times/Periods/Places/Countries/Regions, in data element 5/1 'Estimated date and time of arrival at first place of arrival in the Customs territory of the Union', the words ‘Data Requirements table columns G1 to G3:’ are replaced by the words

‘Data requirements table columns G1 and G2:’;

- (11) in Title II, Data requirements, in Group 5 – Dates/Times/Periods/Places/Countries/Regions, data element 5/20 'Countries of routing of the consignment codes' is replaced by the following:

‘5/20. Countries of routing of the consignment codes

All relevant data requirements table columns used:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination as stipulated in the lowest House Bill of Lading, lowest House Air waybill or road/rail transport document. This comprises also the countries of original departure and of final destination of the goods.’;

- (12) in Title II, Data requirements, "Group 6 – Goods identification" in data elements 6/15 'Commodity code – TARIC code', 6/18 'Total packages', 6/19 'Type of goods', the words ‘All relevant used data requirements table columns:’ are replaced by the words

‘All relevant data requirements table columns used:’

- (13) in Title II, Data requirements, in Group 6 – Goods identification, data elements 6/16 'Commodity code – TARIC additional codes' and 6/17 'Commodity code – National additional codes' are replaced by the following:

‘6/16. Commodity code – TARIC additional code(s)

All relevant data requirements table columns used:

Enter the TARIC additional code(s) corresponding to the item in question.

6/17. Commodity code – National additional code(s)

All relevant data requirements table columns used:

Enter the national additional code(s) corresponding to the item in question.’;

- (14) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/3 'Conveyance reference number', the notes are replaced by the following:

‘7/3. Conveyance reference number

All relevant data requirements table columns used:

Identification of the journey of the means of transport, for example voyage number, IATA flight number, or trip number, if applicable.

For maritime and air transport, in situations where the operator of the vessel or the aircraft transports goods under a vessel-sharing, code-sharing or similar contracting agreement with partners, the partners' voyage or flight numbers shall be used.’;

- (15) in Title II, Data requirements, in Group 7 – Transport information (modes, means and equipment), data element 7/7 'Identity of means of transport at departure' is corrected as follows:
- (a) the words 'Data Requirements table columns B1 and B2:' are replaced by the words 'Data requirements table columns B1, B2 and B3:';
 - (b) the first paragraph below the heading 'Data Requirements table columns D1 to D3' is replaced by the following:

'This information shall take the form of 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 identical to that provided for data requirements table columns B1, B2 and B3.';
- (16) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/9 'Identity of means of transport on arrival', the words 'Data Requirements table columns G4 and G5:' are replaced by the words:
'Data requirements table column G4:';
- (17) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in the heading of data element 7/11 'Container size and type identification', the word 'identification' is deleted;
- (18) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/14 'Identity of active means of transport crossing the border', the words 'Data Requirements table columns E2, F1a to F1c, F2a, F2b, F4a, F4b and F5:' are replaced by the words:
'Data requirements table columns E2, F1a to F1c, F4a, F4b and F5:';
- (19) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), data element 7/15 'Nationality of active means of transport crossing the border', the words 'Data Requirements table columns F1a, F1b, F2a, F2b, F4a, F4b and F5' are replaced by the words
'Data requirements table columns F1a, F1b, F4a, F4b and F5'.

ANNEX VI

In Annex B-03 to Delegated Regulation (EU) 2015/2446, in Chapter I, the specimen of the list of items is replaced by the following:

TRANSIT LIST OF ITEMS			Forms (1/4)	MRN
Number and type of packages, shipping marks (6/9-6/10-6/11)	Reference number / UCR (2/4)	Item No (1/6)		
Additional information (2/2)	Documents produced / certificates... (2/3)			
Exporter (3/1-3/2)	Additional supply chain actors id. Nr (3/3/7)			
Identity and nationality of means of transport at departure (7/7-7/8)	Consignee (3/9-3/10)			
Identity and nationality of active means of transport crossing the border (7/14-7/15)	Commodity Code (6/14)	Container id. numbers (7/10)		
Description of goods - CUS code (6/8-6/13)	Simplified declaration/Previous documents (2/1)	Net mass (kg) (6/1)		
	TCMPc (4/2)	C.Dest.Code (5/8)	Decl.type (1/2)	Gross mass (kg) (6/5)

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ANNEX VII

In Annex B-05 to Delegated Regulation (EU) 2015/2446, in Title I, the specimen of the Transit/Security List of Items is replaced by the following:

TRANSIT/SECURITY LIST OF ITEMS			MRN	
Forms (1/4)				
Number and type of packages, shipping marks (6/9-6/10-6/11)		Reference number / UCR (2/4)		Item No (1/6)
Exporter (3/1-3/2)		Additional supply chain actors id. Nr (3/37)		
Consignor (master level) (3/3-3/4)		Consignee (3/9-3/10)		
Seller (3/24-3/25)		Consignee (master level) (3/11-3/12)		
Identify and nationality of active means of transport crossing the border (7/14-7/15)		Buyer (3/26-3/27)		
Identify and nationality of means of transport at departure (7/7-7/8)		Documents produced / certificates... (2/3)		
Identify and nationality of passive means of transport crossing the border (7/16-7/17)		Commodity Code (6/14)		Container id. numbers (7/10)
Description of goods - CUS code (6/6-6/13)		Place of loading (5/21)		Place of unloading (5/22)
Description of goods (house level) - CUS code (6/7-6/13)		Country(ies) of routing (Means of tpt) codes (5/19)		Country(ies) of routing (Consignment) codes (5/20)
Additional information (2/2)		UNDG (6/12)		E.S.T.(7/13) Gross mass (house level) (kg) (6/4)
Seal Number (7/18)		T.C.M.P.c (4/2) C.Dest.Code (5/8)		Decl.type (1/3) Gross mass (kg) (6/5)
		Simplified declaration/Previous documents (2/1) Net mass (kg) (6/1)		

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ANNEX VIII

In Annex 90 to Delegated Regulation (EU) 2015/2446, the table is amended as follows:

- (1) in row 5, in the column ‘Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93’, the text is replaced by the following:
‘Authorisations for “simplified declaration” (Article 76(1)(a) and (b) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 254, 260 to 262, 269 to 271, 276 to 278, 282, 289 of Regulation (EEC) No 2454/93)’;
- (2) in row 6, in the column ‘Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447’, the third paragraph is replaced by the following:
‘And/or places designated or approved by the customs authorities as referred to in Article 5(33) of the Code’;
- (3) in row 15, in the column ‘Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93’, the second paragraph is replaced by the following:
‘(Articles 84 to 90, Articles 114 to 123 and Article 129 of Regulation (EEC) No 2913/92; Articles 496 to 523 and Articles 536 to 549 of Regulation (EEC) No 2454/93)’;
- (4) in row 16, the column ‘Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93’, the first paragraph is replaced by the following:
‘Authorisation for inward processing drawback system (Articles 84 to 90 and Articles 114 to 129 of Regulation (EEC) No 2913/92; Articles 496 to 523, Articles 536 to 544 and Article 550 of Regulation (EEC) No 2454/93)’.