



Council of the  
European Union

Brussels, 19 March 2019  
(OR. en)

7688/19  
ADD 1

UD 93  
DELECT 87

#### COVER NOTE

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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	14 March 2019
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2019) 1979 final, ANNEX
Subject:	ANNEX to the Commission Delegated Regulation amending Delegated Regulation 2015/2446 (EU) as regards the declaration of certain low-value consignments

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Delegations will find attached document C(2019) 1979 final, ANNEX.

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Encl.: C(2019) 1979 final, ANNEX



Brussels, 14.3.2019  
C(2019) 1979 final

ANNEX

**ANNEX**

**to the**

**Commission Delegated Regulation**

**amending Delegated Regulation 2015/2446 (EU) as regards the declaration of certain  
low-value consignments**

## ANNEX

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

(1) Title I is amended as follows:

- (a) in Chapter 2, in Section 1, after the row relating to column H6, the following row is inserted:

“

H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009	Articles 5(12), 162 and 201 of the Code
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“  
,

- (b) in Chapter 3, Section 1 is amended as follows:

- (1) in Group 1, between columns H6 and I1, the following column is inserted:

“

		H
<b>D.E. No</b>	<b>D.E. name</b>	7
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	
1/6	Goods item number	A X
1/7	Specific circumstance indicator	
1/8	Signature/ Authentication	
1/9	Total number of items	
1/10	Procedure	
1/11	Additional procedure	A X

“  
,

(2) in Group 2, between columns H6 and I1, the following column is inserted:

“

		H
D.E. No	D.E. name	7
2/1	Simplified declaration/ Previous documents	A [7] XY
2/2	Additional information	C XY
2/3	Documents produced, certificates and authorisations, additional references	A [7] X
2/4	Reference number / UCR	C XY
2/5	LRN	
2/6	Deferred payment	B [53] Y
2/7	Identification of warehouse	

”

(3) in Group 3, between columns H6 and I1, the following column is inserted:

“

		H
D.E. No	D.E. name	7
3/1	Exporter	A XY
3/2	Exporter identification no	
3/3	Consignor – Master level transport contract	
3/4	Consignor identification no – Master level transport contract	
3/5	Consignor – House level	

		H
D.E. No	D.E. name	7
	transport contract	
3/6	Consignor identification no – House level transport contract	
3/7	Consignor	
3/8	Consignor identification no	
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	A [12] Y
3/16	Importer identification n°	A [14] Y
3/17	Declarant	A [12] Y
3/18	Declarant identification n°	A Y
3/19	Representative	A [12] Y
3/20	Representative identification n°	A Y

		H
D.E. No	D.E. name	7
3/21	Representative status code	A Y
3/22	Holder of the transit procedure	
3/23	Holder of the transit procedure identification no	
3/24	Seller	
3/25	Seller identification no	
3/26	Buyer	
3/27	Buyer identification No	
3/28	Person notifying the arrival identification No	
3/29	Person notifying the diversion identification no	
3/30	Person presenting the goods to customs identification no	
3/31	Carrier	
3/32	Carrier identification no	
3/33	Notify party – Master level transport contract	
3/34	Notify party identification no – Master level transport contract	
3/35	Notify party – House level transport contract	
3/36	Notify party identification no – House level transport	

		H
D.E. No	D.E. name	7
	contract	
3/37	Additional supply chain actor(s) identification no	
3/38	Person submitting the additional ENS particulars identification no	
3/39	Holder of the authorisation identification no	
3/40	Additional fiscal references identification n°	A [54] XY
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification no	
3/42	Person lodging the customs goods manifest identification no	
3/43	Person requesting a proof of the customs status of Union goods identification no	
3/44	Person notifying the arrival of goods following movement under temporary storage identification no	
3/45	Person providing a guarantee identification no	
3/46	Person paying the	

		H
<b>D.E. No</b>	<b>D.E. name</b>	7
	customs duty identification no	

“  
”

- (4) in Group 3, in the row relating to data element 3/1, in the columns H1, H3, H4, H5, H6 and I1, the letter “B” is replaced by “A[12]”;
- (5) in Group 3, in the row relating to data element 3/2, in the columns H1, H3, H4, H5, H6 and I1, the letter “B” is replaced by “A[14]”;
- (6) in Group 4, between columns H6 and I1, the following column is inserted:

“

		H
<b>D.E. No</b>	<b>D.E. name</b>	7
4/1	Delivery terms	
4/2	Transport charges method of payment	
4/3	Calculation of taxes – Tax type	
4/4	Calculation of taxes – Tax base	
4/5	Calculation of taxes – Tax rate	
4/6	Calculation of taxes – Payable tax amount	
4/7	Calculation of taxes – Total	
4/8	Calculation of taxes – Method of payment	B [53] X
4/9	Additions and deductions	
4/10	Invoice currency	
4/11	Total amount invoiced	
4/12	Internal currency unit	



		H
D.E. No	D.E. name	7
4/13	Valuation indicators	
4/14	Item price/amount	
4/15	Exchange rate	
4/16	Valuation method	
4/17	Preference	
4/18	Value	A X
4/19	Transport costs to the final destination	A XY

“  
”

- (7) in Group 4, in the row relating to data element 4/18, in the column "D.E. name", the words “Postal value” are replaced by the word “Value”;
- (8) in Group 4, in the row relating to data element 4/19, in the column "D.E. name", the words “Postal charges” are replaced by the words “Transport costs to the final destination”;
- (9) in Group 6, between columns H6 and I1, the following column is inserted:

“

		H
D.E. No	D.E. name	7
6/1	Net mass (kg)	
6/2	Supplementary units	A [55] X
6/3	Gross mass (kg) – Master level transport contract	
6/4	Gross mass (kg) – House level transport contract	
6/5	Gross mass (kg)	A XY
6/6	Description of goods – Master level	

		H
D.E. No	D.E. name	7
6/1	Net mass (kg)	
	transport contract	
6/7	Description of goods – House level transport contract	
6/8	Description of goods	A X
6/9	Type of packages	
6/10	Number of packages	A [52] X
6/11	Shipping marks	
6/12	UN Dangerous Goods code	
6/13	CUS code	
6/14	Commodity code – Combined Nomenclature code	A X
6/15	Commodity code – TARIC code	
6/16	Commodity code – TARIC additional code(s)	
6/17	Commodity code – National additional code(s)	
6/18	Total packages	
6/19	Type of goods	

“  
”

(c) in Chapter 3, in Section 2, the following notes are added:

“

Note number	Note description
[52]	This information is not required for postal

	consignments.
[53]	<p>This information is not required:</p> <p>(a) 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; or</p> <p>(b) when the goods are of a non-commercial character sent from a third country by private persons to other private persons in a Member State and exempt from VAT pursuant to Article 1 of Council Directive 2006/79/EC*.</p>
[54]	<p>This information is only required 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.</p>
[55]	<p>This information is only required if the declaration concerns goods referred to in Article 27 of Regulation (EC) No 1186/2009.</p>

\* Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006, p. 15–18).”;

(2) Title II is amended as follows:

- (a) in the notes to data element 1/6 ('Goods item number'), the text “**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:**” 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 H7 and I1:**”;
- (b) in the notes to data element 2/1 ('Simplified declaration/Previous documents'), the following text is added:
- “Data requirements table column H7:**
- If the entry summary declaration and the customs declaration are lodged separately, using the relevant Union code, enter the MRN of the entry summary declaration or any other previous document.”;
- (c) in the notes to data element 2/2 ('Additional information'), the following text is added:
- “Data requirements table column H7:**
- Any information provided by the declarant that may deem useful for the release for free circulation of the item concerned.”;

- (d) in the notes to data element 2/4 ('Reference number/UCR'), the following text is added:
- “Data requirements table column H7:**
- This entry may be used for the indication of the transaction identifier, if 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.”;
- (e) the notes to data element 3/1 ('Exporter') are amended as follows:
- (1) the words **“All relevant data requirements table columns used:”** are replaced by the words **“Data requirements table columns B1 to B4, C1 and E1:”**;
- (2) the following text is added:
- “Data requirements table columns H6 and H7:**
- Enter the full name and address of the person consigning the goods as stipulated in the transport contract by the party ordering the transport.”;
- (f) in the notes to data element 3/17 ('Declarant'), the words ‘Data Requirements table columns H1 to H6 and I1’ are replaced by the words “Data requirements table columns H1 to H7 and I1: ”;
- (g) in the notes to data element 3/18 ('Declarant identification No'), the words **“Data requirements table columns B1 to B4, C1, G4, H1 to H5 and I1:”** are replaced by the words **“Data requirements table columns B1 to B4, C1, G4, H1 to H7 and I1:”**;
- (h) in the notes to data element 3/40 ('Additional fiscal references identification No'), the following text is added:
- “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.”;
- (i) the notes to data element 4/18 ('Postal value') are amended as follows:
- (1) the words “Postal Value” are replaced by “Value”;
- (2) the words “All relevant data requirements table columns used:” are replaced by the words “Data requirements table column H6:”;
- (3) the following text is added:
- “Data requirements table column H7:**
- Intrinsic value of the goods per item in the invoice currency.”;
- (j) the notes to data element 4/19 ('Postal charges') are amended as follows:
- (1) the words **“Postal charges”** are replaced by the words **“Transport costs to the final destination”**;
- (2) the words **“All relevant data requirements table columns used:”** are replaced by the words **“Data requirements table column H6:”**;

(3) the following text is added:

**“Data requirements table column H7:**

Transport costs up to the place of final destination in the invoice currency.”;

(k) in the notes to data element 6/8 ('Description of goods'), the words **“Data Requirements table columns D3, G4, G5 and H6:”** are replaced by the words **“Data requirements table columns D3, G4, G5, H6 and H7:”**;

(l) in the notes relating to data element 6/14 ('Commodity code – Combined Nomenclature code'), the following text is added:

**“Data requirements table column H7:**

Enter the six-digit Harmonised System nomenclature code of the goods declared.”.