



Council of the
European Union

Brussels, 15 July 2021
(OR. en)

10842/21
ADD 1

STATIS 30
COMPET 550
DELECT 154

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	14 July 2021
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

No. Cion doc.:	C(2021) 5160 final - Annexes 1 to 2
Subject:	ANNEXES to the COMMISSION DELEGATED REGULATION (EU) supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

Delegations will find attached document C(2021) 5160 final - Annexes 1 to 2.

Encl.: C(2021) 5160 final - Annexes 1 to 2



Brussels, 14.7.2021
C(2021) 5160 final

ANNEXES 1 to 2

ANNEXES

to the

COMMISSION DELEGATED REGULATION (EU)

supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

ANNEX I

1. General information
1.1 Declaration type
1.2 Additional declaration type
1.3 Procedure
1.4 Additional procedure(s)
1.5 Date of acceptance of the customs declaration
2. Authorisations
2.1 In case of Centralised Clearance, where more than one Member State is involved: number of the authorisation for Centralised Clearance
3. Parties
3.1 Exporter identification No.
3.2 Importer identification No.
3.3 Buyer identification No.
3.4 Consignee identification No. ¹
4. Valuation information/Taxes
4.1 Invoice currency
4.2 Preference (preferential treatment applied by customs)
5. Countries
5.1 Country of destination code
5.2 Country of dispatch/export code
5.3 Country of origin code
5.4 Country of preferential origin code
5.5 In case of Centralised Clearance: either the code of the customs office of presentation or the code of the Member State in which the goods are presented to customs
6. Goods identification
6.1 Net mass (kg)
6.2 Supplementary units
6.3 Commodity code – Combined Nomenclature code
6.4 Commodity code – TARIC code

6.5 Commodity code HS6, where TARIC or Combined Nomenclature is not available
7. Transport information
7.1 Container
7.2 Mode of transport at the border
7.3 Inland mode of transport
8. Statistical data
8.1 Nature of transaction
8.2 Statistical value

¹ Only for the customs data requirements under Regulation (EU) 2016/341¹

¹ Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

ANNEX II

‘ANNEX V

Information to be provided by the tax authorities responsible in each Member State to the NSA referred to in Article 5(2):

- (a) information from VAT returns on taxable persons or non-taxable legal persons who have declared, for the period in question, intra-Union supplies of goods in accordance with point (a) of Article 251 of Council Directive 2006/112/EC or intra-Union acquisition of goods in accordance with point (c) of Article 251 of that Directive;
- (b) information from recapitulative statements on intra-Union supplies collected from the recapitulative VAT statements in accordance with Articles 264 and 265 of Directive 2006/112/EC;
- (c) information on intra-Union acquisitions communicated by all other Member States in accordance with Article 21(2) of Council Regulation (EU) No 904/2010²;
- (d) information from VAT returns on taxable persons not established in the Member State of consumption making use of the special scheme, provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC, who have declared, for the period in question, supplies of goods under that scheme in accordance with Article 369g of that Directive;
- (e) information on supplies of goods related to the special scheme, provided for in Section 3 of Chapter 6 of Title XII of Council Directive 2006/112/EC, communicated by all other Member States in accordance with Article 21(1) of Regulation (EU) No 904/2010.

ANNEX VI

Information to be provided by the customs authorities responsible in each Member State to the NSA referred to in Article 5(3):

- (a) information identifying the person who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedure of inward processing;
- (b) the registration and identification data of economic operators provided for under Union customs provisions available in the electronic system relating to EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447³;
- (c) the records on imports and exports from customs declarations which were accepted or were subject to decisions by the national customs authorities and:
 - (i) which were lodged with them; or

² Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

³ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

- (ii) for which the supplementary declaration is, in accordance with Article 225 of Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system; or
 - (iii) which were received by them in application of Article 179 of Regulation (EU) 952/2013.
- (d) information on applied procedures, simplifications or authorisations granted to trade operators and information identifying those trade operators.