

Descriptive guide to the new customs declaration

Data element group	From boxes to data elements
Group 11: Message Information	Data elements in group 11 cover simple overarching information that relates to the whole declaration, or individual items on the declaration. This includes customs procedure codes and additional customs procedure codes which take over the existing ones and are composed as follows: 1. Requested customs procedure and previous customs procedure: this is a four digit code (twice 2 figures) which is used to identify the requested procedure the goods are going into (such as free circulation), and the previous procedure they are coming from (for example, customs warehousing). 2. Additional customs procedure: a three digit code used to identify any supplementary conditions that apply to the intended use of the goods. For example, if both customs duty and import VAT are being claimed, two separate additional customs procedure codes will need to be quoted. This information appears at data elements 11 09 001 000 (requested procedure), 11 09 002 000 (previous procedure) as well as 11 10 000 000 (additional procedure) and replace box 37 of the SAD.
Group 12: References	Data elements in group 12 cover information about documents accompanying the items on the declaration, customs authorisations (e.g. simplified customs declaration, special procedures), or information about declarations that have previously been made in respect of the items (previous document for example).
Group 13: Parties	Data elements in group 13 cover information about different stakeholders in the customs declaration: actor in the logistics chain, importer or exporter, which can be included on the customs declaration. Thus, data element 13 04 (importer), 13 01 (exporter), 13 05 (declarant) and 13 06 (representative) are intended to replace the current boxes 2, 8 and 14.
Group 14: Valuation, information, taxes	Data elements in group 14 contain information pertaining to the valuation of the goods; how the customs value has been built up, how the statistical value for VAT is determined, the duties due and means for paying the duties. Establishing the correct customs value of the imported goods is important, as this is the amount on which any duties and VAT due will be calculated. Thus, data element 14 06 000 000 (total amount invoiced) replaces box 22 (currency and total amount invoiced) of the SAD.
Group 15: Dates/Times/Periods	Group 15 gathers information pertaining to the timetable of the operation. These data elements specify the estimated date and time of arrival on the territory of the European Union in the case of an advance declaration, the issuing date of the declaration, the issuing date and time of the removal order or the period of validity of the proof of customs status of Union goods.
Group 16: Places, countries, regions	Data elements in group 16 cover information on the countries involved in the supply chain for the imported goods, from the source to the arrival of goods in the Union customs territory. For example, where the goods originate? Where the goods were loaded for shipment? Where the goods are being presented on import and the ultimate destination? Thus, data element 16 03 000 000 (country of destination) replaces box 17a (code of the country of destination) of the SAD.
Group 17: Customs Offices	Data elements in group 17 relate to the codes of customs offices of declaration or presentation of goods. These two offices are only different when using a centralised clearance authorisation.
Group 18: Goods identification	Data elements in group 18 specify the quantity of goods being imported by packages and by weight, or other units of measurement where required. The nature of goods is also mentioned. This allows Customs to identify the goods being imported, for comparison with the commercial documentation accompanying the imported goods. The details also allow Customs to confirm that the correct duty rate is applied to the imported goods, by virtue of their description. Thus, data element 18 05 000 000 (description of goods) replaces box 31 (description of goods) of the SAD.
Group 19: Transport information	Data elements in group 19 cover details about how the goods were transported from a third country to the country of destination and final destination, if appropriate. For example, the identification and type of transport used to carry goods during specific parts of the supply chain, from port of export in a third country, to arrival at location where import formalities will be conducted. Thus, data elements 19 01 000 000 (container indicator) and 19 07 063 000 (container identification number) replace box 19 (container) of the SAD.
Group 99: Other data elements	Data elements in group 99 gather miscellaneous information about the declaration that has not been captured elsewhere, such as guarantees or statistical data about the transaction with the supplier. Thus, data element 99 06 000 000 (statistical value) replaces box 46 (statistical value) of the SAD.