



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs Policy, Legislation, Tariff  
**Customs Processes and Project Management**

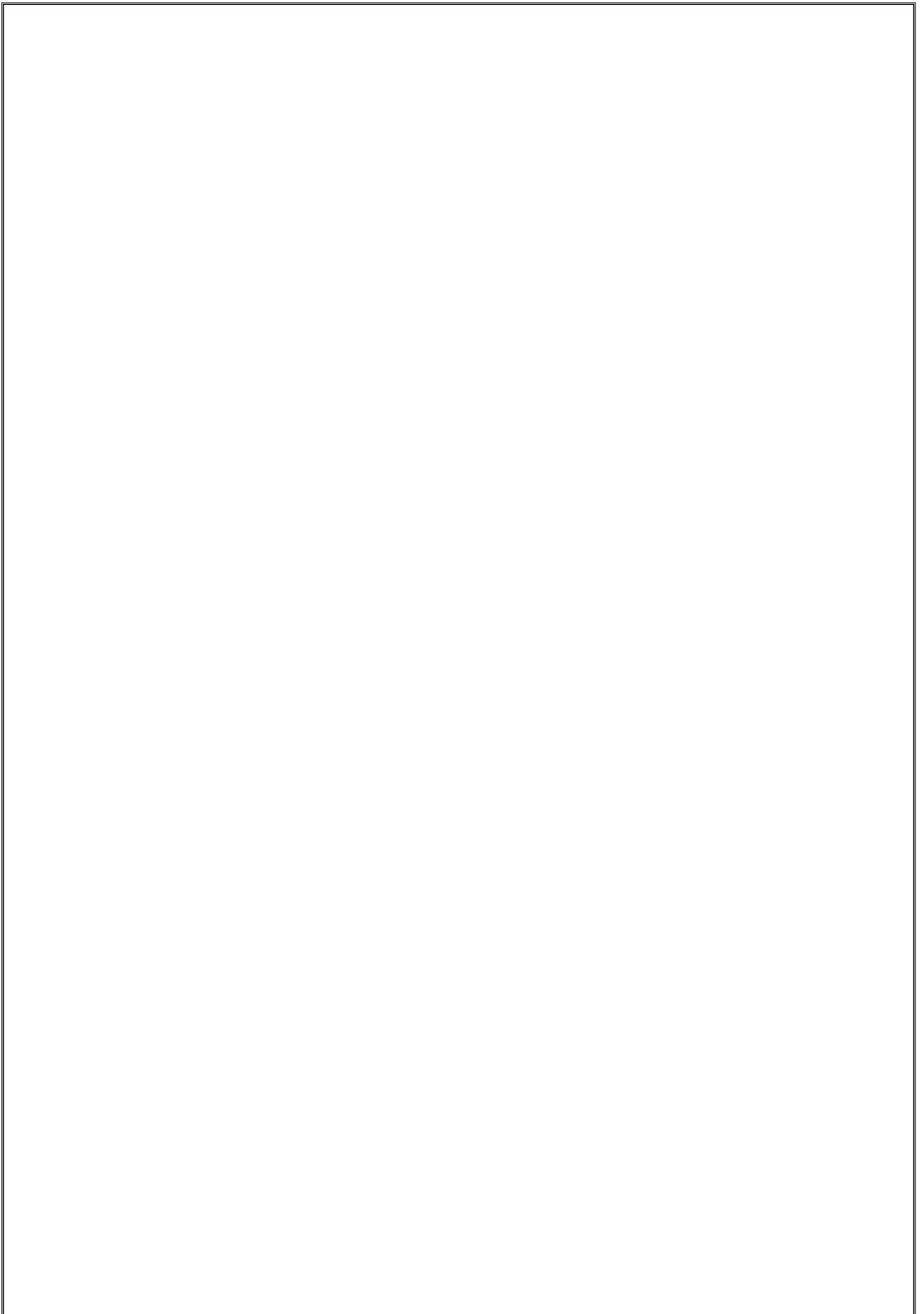
Brussels, 11 April 2016  
Taxud.a.3(2015) 5707110

**DIH 15/009 final**

Working document

## **ECONOMIC OPERATORS REGISTRATION AND IDENTIFICATION SYSTEM**

Guidance document for the UCC transitional period



## LEGAL NOTICE

This document contains guidelines explaining the EORI obligations and how to fulfil them. However, users are reminded that Parliament and Council Regulation No 952/2013<sup>1</sup> (UCC), Delegated Regulation No 2015/2446<sup>2</sup>, Implementing Regulation No 2015/2447<sup>3</sup> and Delegated Regulation (EU) 2016/341<sup>4</sup> are the only authentic legal basis and that the information in this document should not be considered legal advice.

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10 October 2013, p. 1 – 101)

<sup>2</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 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 (OJ L 343, 29 December 2015, p. 1 – 557)

<sup>3</sup> 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 December 2015, p. 558 – 893)

<sup>4</sup> Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 establishing transitional rules for certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council, laying down the Union Customs Code where the relevant electronic systems are not yet operational (OJ L 69, 15 March 2016, p. 1).

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**Legal References:**

- UCC Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10 October 2013, p. 1 – 101)
- UCC DA Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 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 (OJ L 343, 29 December 2015, p. 1 – 557)
- UCC IA 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 December 2015, p. 558 – 893)
- UCC TDA Delegated Regulation (EU) 2016/341, establishing transitional rules for certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council, laying down the Union Customs Code where the relevant electronic systems are not yet operational

## Introduction

The EORI system is established in order to facilitate the registration of economic operators stipulated in Article 9 of the UCC.

An EORI number means an identification number, unique in the customs territory of the European Union, assigned by a customs authority to an economic operator or to another person in order to register him for customs purposes<sup>5</sup>. The rules relating to EORI numbers are laid down in Article 9 of the UCC, Articles 3 to 7 of the UCC DA and Articles 6 and 7 of the UCC IA.

The common data requirements for the registration of economic operators and other persons are laid down in Annex 12-01 to the UCC DA and the formats and codes of these common data requirements are laid down in Annex 12-01 of the UCC IA. The common data requirements and consequently their formats and codes laid down in Annex 12-01 to the UCC DA or UCC IA are different from those currently used in the EORI database. This means that the EORI database and the related national systems need to be upgraded in accordance with the Annex to Implementing Decision 2014/255/EU. The deployment of the upgraded EORI system is foreseen for 1 March 2018. During the transitional period the common data requirements laid down in Annex 12-01 to the UCC DA shall not apply.

During the transitional period the Member States shall continue to collect and store the same data as they did before the entry into force of the UCC namely:

- the EORI number,
- the full name of the person,
- the address of establishment/address of residence
- the VAT identification number(s), where assigned by Member States.

The legal basis for the collection of these data is Appendix E to Annex 9 to the UCC TDA.

Where collection of data listed in in points 5 to 12 of Appendix E to Annex 9 to the UCC TDA is required by national systems Member States shall upload these data to the central EORI system. For data that is uploaded to the central system the codes set out in Appendix E to Annex 9 to the UCC TDA shall be used. The formats for these data are set out in "Annex B: Functional Structure of Messages to be Exchanged" to the "EOS System Process Model and Requirements".

With a view to the future upgrade of the EORI system, Member States may already start to collect the data listed in point 4 of Annex 12-01 the UCC DA (Establishment in the customs territory of the Union). Where Member States make use of this option they shall ensure that the formats and codes as set out in Annex 12-01 to the UCC IA are used. They shall upload the data as soon as this is possible after upgrading the EORI system (planned for 1 March 2018).

The provisions on the EORI number neither limit nor undermine the rights and obligations derived from rules governing the requirement to register for, and obtain, any identification number which may be required in individual Member States in fields other than customs, such as taxation or statistics.

By registering, for customs purposes, in one Member State operators are able to obtain an EORI number that is valid throughout the European Union. Obviously, in order to benefit fully from this reform, holders must use the EORI number – once it has been assigned – in all communications with any EU customs authorities where a customs identifier is required.

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<sup>5</sup> Definition to be found in Article 5(18) of UCC DA

Customs authorities in the EU must have easy and reliable access to operators' registration and identification data. In order to ensure this, a central electronic system has been developed for storing data on the registration of economic operators and other persons and for exchanging data on EORI numbers between customs authorities. This central system holds data listed in Appendix E to Annex 9 to the UCC TDA.

The Member States should take measures to reduce the burden placed on economic operators as a result of introduction of the EORI system.

As a result of practical experience and in view of the highly specific situations arising from the EORI implementation, the EORI Guidelines will need to be further explained and illustrated with examples of best practice on an ongoing-basis when the need arises.

## Abbreviations

AEO	Authorised Economic Operator
CC	Customs Code
CCIP	Customs Code Implementing Provisions
EU	European Union
OJ	Official Journal
SAD	Single Administrative Document

## 1. REGISTRATION

### 1.1. Who will have to be registered for an EORI number?

#### 1.1.1. Economic operators established in the customs territory of the Union

Article 5(5) of the UCC stipulates that “Economic operator” means a person who, in the course of his or her business, is involved in activities covered by the customs legislation”.

Pursuant to Article 5(4) of the UCC “person” means a natural person, a legal person and any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts.

The national law of each Member State defines who is considered a natural person, a legal person or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

Examples of legal forms of entities that in accordance with the national law of MS are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person are given in Annex I to this document.

Entities that are legal persons or that have the capacity to perform legal acts but lack the legal status of a legal person AND, in the course of their business, are involved in activities covered by customs legislation need to be assigned an EORI number. Each entity may have only one EORI number to be used, as required, in all communications with any European Union customs authorities.

Consequently, an EU-based supplier not involved in activities covered by customs legislation that supplies raw materials already in free circulation to an EU-based manufacturer is under no obligation to apply for an EORI number. Similarly, a transport operator who is not involved in any activities covered by customs legislation in any Member State and who only moves goods in free circulation within the customs territory of the Union will not have to have an EORI number.

Pursuant to Article 5(31) of the UCC a person established in the customs territory of the European Union means:

- (a) in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union;
- (b) in the case of a legal person or an association of persons any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Union.

Pursuant to Article 5(32) of the UCC permanent business establishment means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out.

The customs territory of the Union is defined in Article 4 of the UCC.

Economic operators should apply for an EORI number before they start activities covered by customs legislation, e.g. before they start their export or import operations (even if these operations

are not planned in the near future). Economic operators who have not applied for registration may do so during their first operation.

However, EORI registration could take several days; it is therefore recommendable to apply for an EORI number in advance, before starting operations covered by customs legislation.

Economic operators established in the EU should always be registered in the Member State where they are established. Even if the first operation takes place in another Member State, economic operators must ask the Member State in which they are established to assign them an EORI number.

In the registration process economic operators must observe the national rules of the Member State where they are established (see also section 1.4).

### **1.1.2. Economic operators not established in the customs territory of the Union**

Economic operators not established in the customs territory of the Union should be registered if they perform one of the following activities (see Article 5 of the UCC DA):

(a) lodge a customs declaration in the customs territory of the Union other than the following declarations:

- i. A customs declaration made in accordance with Articles 135 to 144 of the UCC DA.
- ii. A customs declaration made for the temporary admission procedure (e.g. for an exhibition) or a re-export declaration to discharge that procedure.

However, economic operators not established in the customs territory of the Union shall register with the customs authorities before lodging a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure where registration is required for the use of the common guarantee management system.

- iii. A customs declaration made under the Convention on a common transit procedure<sup>6</sup> by an economic operator established in a common transit country;

However, economic operators established in a common transit country shall register with the customs authorities before lodging a customs declaration under the Convention on a common transit procedure where that declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration.

- iv. a customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino;

However, economic operators established in Andorra or in San Marino shall register with the customs authorities before lodging a customs declaration made under the Union transit procedure where that declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration.

(b) lodge in the Union an exit or entry summary declaration in the customs territory of the Union;

(c) lodge a temporary storage declaration in the customs territory of the Union;

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<sup>6</sup> OJ L 226, 13.8.1987, p. 2.

- (d) act as a carrier for the purposes of transport by sea, inland waterway or air;
- (e) act as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declarations.

#### Examples

- A Chinese or Swiss exporter whose goods are consigned to an EU consignee is not required to apply for an EORI number. However, if he wants, for example, to lodge in the Union one of the declarations listed above he will have to be registered for an EORI number.
- A Canadian economic operator who declares goods for the temporary importation procedure under an ATA carnet will not have to apply for an EORI number.

Economic operators not established in the European Union are recommended to apply for an EORI number **before** they start any of the activities listed above.

Economic operators who have not applied for registration may do so during their first operation (see section 1.2 for details of the authorities responsible for the EORI registration). However, registration could take several days; it is therefore recommendable to apply for registration in advance in the Member State where the activities are planned.

### **1.1.3. Persons other than economic operators (Article 6 UCC DA)**

Persons other than economic operators shall be registered in following situations:

- (a) Where such registration is required by the legislation of a Member State;
- or
- (b) Where the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B

Where a person other than an economic operator lodges an oral customs declaration no EORI number is required because oral declarations are not covered by Annex B.

### **1.1.4. Third country diplomatic missions, international organisations and non-governmental organisations**

Third country diplomatic missions are not required to ask for EORI numbers. For international organisations and non-governmental organisations a case-by-case analysis is required.

As a general rule (with certain exceptions), international organisations do not carry activities covered by the customs legislation and do not perform a "business". However, it cannot be excluded that in some cases they exercise an activity covered by the customs legislation and therefore EORI numbers will be allocated to them.

Activities of non-governmental organisations may bear a certain business-character. Therefore, some of them will be qualified as economic operators and will need an EORI number even if most of their import and export operations is relieved from customs duties.

## **1.2. Place of registration**

**1.2.1. Economic operators established in the customs territory of the Union (see section 1.1.1) must be registered by the customs authority of the Member State in which they are established (Article 9(1) of the UCC).**

**Multinational companies**

Multinational companies usually consist of a parent company and several entities, each of which is an **individual legal person**, i.e. a separate legal entity registered in the local company register in accordance with the company law of the Member State where the relevant entity is established, or else take the form of **an association of persons** recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

Example

Parent company P is established in Germany. It has two entities: S1, registered in Belgium, and S2, registered in Austria. Both are legal persons.

Parent company P is not involved in any activities covered by customs legislation in any Member State, but its entities are.

Parent company P will not have to be assigned an EORI number since it is not an economic operator, as defined in Article 5(5) of the UCC (the company is not involved in activities covered by customs legislation in any Member State). However, its entities will be subject to the obligation imposed by Article 9 of the UCC and will have to have an EORI number. Entity S1 will have an EORI number assigned by the Belgian customs authority and entity S2 an EORI number assigned by the Austrian customs authority.

**Multinational companies: some entities are not “persons”, as defined by Article 5(5) of the UCC**

Multinational companies can also consist of a parent company plus several entities located in different Member States. Some of these entities are, under national company law, **“persons,” as defined by Article 5(4) of the UCC**, i.e. a separate legal entity registered in the local company register **in accordance with the company law of the Member State** where the relevant entity is established, or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person. However, others are offices, premises or other locations of the company itself but are not “persons”, as defined by Article 5(5) of the UCC; such entities therefore cannot be assigned an EORI number.

**Only “persons” may be assigned an EORI number.**

Only a “person” can act in or be a party to customs transactions, e.g. make a customs declaration (Article 5(12) of the UCC), be a representative (Article 18 of the UCC) or be granted an authorisation for a customs procedure with economic impact (in all these cases the UCC, the UCC DA or the UCC IA refer to a “person”).

Example 1

Parent company C is established in the UK. It has the following entities: regional office R1, established in Estonia, regional office R2, established in Germany, and branch office B1, established in the Netherlands. Neither regional offices R1 and R2 nor branch office B1 are “persons”, as defined by Article 5(4) of the UCC.

Parent company C is carrying out business activities covered by customs legislation in several Member States.

Parent company C will be assigned an EORI number by the UK authorities since it is an “economic operator” (it is a person and, in the course of its business, is involved in activities covered by customs legislation) established in the UK.

Its entities (R1, R2 and B1) will not have an EORI number since none of them is a “person”, as defined by Article 5(4) of the UCC.

Consequently, when parent company C lodges a customs declaration at import for goods that will be delivered to regional office R1 or R2 or branch office B1 the EORI number of parent company C will be entered in boxes 14 and 8 of the SAD.

### Example 2

Parent company PC is established in Germany. It has the following entities: regional office R1, established in Austria, regional office R2, established in Romania, and branch office B1, established in Slovakia.

Regional office R1 is registered in Austria and is a legal person under Austrian law. Regional office R2 and branch office B1 are not legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under Romanian and Slovak law respectively. Consequently, they are not “persons”, as defined by Article 5(4) of the UCC.

Parent company PC and regional office R1 are carrying out business activities covered by customs legislation in several Member States.

Parent company PC and regional office R1 will each be assigned an EORI number since they are “economic operators”, as defined by Article 5(5) of the UCC (they are persons and, in the course of their business, are involved in activities covered by customs legislation). Parent company PC will be assigned an EORI number by the German customs authorities and regional office R1 by the customs Austrian authorities.

Entities R2 and B1 will not have an EORI number since neither of them is a “person”, as defined by Article 5(4) of the UCC, and, consequently, they are not “economic operators”.

Regional office R1 may lodge a customs declaration. However, parent company PC may also act as the representative of regional office R1. Company PC will make a customs declaration at import for goods that will be delivered to regional office R1. The EORI number of company PC will be entered in box 14 of SAD whereas the EORI number of regional office R1 will be indicated in box 8.

With regard to regional office R2 and branch office B1 see also example 1.

### Example 3

Parent company P is a legal person with its headquarters in the USA. It has the following entities: registered office R1, established in Ireland, registered office R2, established in the UK, and registered office R3, established in Denmark.

Neither registered office R1 nor registered offices R2 and R3 are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under the national law of the country in which they are established. None of them is therefore a “person”, as defined by Article 5(4) of the UCC.

Parent company P is carrying out business activities covered by customs legislation via all three of its European entities.

Consequently, company P is an economic operator (Article 5(5) of the UCC: it is a “person” and, in the course of its business, is involved in activities covered by customs legislation). It is also established in the EU since it has its registered offices in the Union (Article 5(31) of the UCC). Company P will need an EORI number. **However, for customs purposes, economic operators and other persons may have only one EORI number.**

Therefore and although, company P has registered offices in several Member States may apply for and use **only one EORI number** assigned by one of these Member States, either Ireland or the UK or Denmark. It is recommended that an address of company P in the USA will be indicated in the registration data as its address of establishment.

It should be noted that its registered offices are located in several different Member States. In each of these Member States Company P may be required to register for, and obtain, an identification number used in fields other than customs, such as taxation or statistics, e.g. a VAT number.

The table below summarises how the EORI number should be used in several Member States:

<b>The EO is a ...</b>	<b>Where is it established?</b>	<b>Action in MS 1</b>	<b>Action in MS X</b>
Natural person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1
Legal person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1
Other person	in MS 1	Assign an EORI number	Use the EORI number assigned in MS 1

#### Example 4

Company A established in Member State 1 lodges an import declaration in Member State X. Company A and its EORI number assigned in Member State 1 will be entered in box 14 of the SAD (information about declarant).

Company A is assigned an EORI number in Member State 1 that is its country of establishment even if its customs activities are entirely performed in Member State X.

**1.2.2. Economic operators not established in the customs territory of the Union will be registered by the customs authority of the Member State where they first expect to perform one of the activities listed in point 1.1.2 (see Article 5(6) of the UCC DA).**

#### Example

Company C is established in Russia and operates the means of transport by which goods are brought into the customs territory of the Union.

Its transport operations concern several Member States. Company C will transport goods and lodge its first entry summary declaration in Member State X on 8 July 2009. The entry summary declaration must include the EORI number of the person lodging it. In order to obtain the EORI number, company C will follow the national provisions of country X and will submit its application on 1 July 2009. The EORI number assigned on 6 July will be used to complete the entry summary

declaration and for future identification of company C in its dealings with customs authorities in the EU.

### 1.3. Registration process

Rules on the registration process for assigning an EORI number are provided in Member States' national legislation.

It is recommendable not to finalise registration of the data listed in Appendix E to Annex 9 to the UCC TDA until after **authentication of the information provided**.

Before assigning an EORI number the responsible authorities in Member States should consult the EORI system (database replications of the central EORI application in national systems or the central application if no replication is available at national level) to confirm that the person has not previously been assigned one. The consultations should be based on the spelling of the name of the person indicated in the identification documents.

The identity of economic operators not established in the customs territory of the Union may be confirmed by:

- in the case of natural persons: a valid passport or other travel document; or
- in the case of legal persons or associations of persons: a document from the business register (original or certified copy of an official document providing identification data and issued at the latest six months earlier by the authorities responsible for the business register or by chambers of commerce in the EU or in the third country).

Detailed information on the procedure for assigning an EORI number can be found on the websites of Member States' national customs authorities via:

[http://ec.europa.eu/taxation\\_customs/resources/documents/customs/procedural\\_aspects/general/eori/eori\\_national\\_implementation\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/customs/procedural_aspects/general/eori/eori_national_implementation_en.pdf)

#### 1.3.1. Structure of the EORI number

The EORI number is structured as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	PL
2	Unique identifier in a Member State	Alphanumeric 15	an..15	1234567890ABCDE

Examples of EORI numbers:

**PL1234567890ABCDE** for a Polish exporter (country code: PL) whose unique national number is 1234567890ABCDE.

**LTRU1234567890ABC** for a Russian carrier (country code: RU) who has been assigned in Lithuania (country code: LT) the unique number: RU1234567890ABC.

Where the EORI number is to be assigned to an economic operator who is a TIR Carnet holder but who is not established in the customs territory of the Union, it is recommended to apply the following structure of the EORI number:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	CZ
2	Identifier for a TIR carnet	Alphabetic 1	T	-
3	The code of the national association through which the holder of the TIR Carnet has been authorized	Numerical 3	n3	053
4	Unique TIR Carnet holder identification number	Numerical 10	n..10	0123456789

### **Example**

**CZT0530123456789** for a trader who was authorized by the Russian association ASMAP (code 053) to utilize TIR carnet and who was registered for the EORI number in Czech Republic since he lodged there an entry summary declaration.

**Country code:** the Union's alphabetical codes for countries and territories are based on the current ISO alpha 2 (a2) codes in so far as they are compatible with the requirements of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009).. The Commission regularly publishes regulations updating the list of country codes.

### **1.3.2. Data stored in the EORI central system**

The EORI central system stores data elements listed in Appendix E to Annex 9 to the UCC TDA. Some of them are provided optionally by Member States, others are mandatory.

Member States should upload on a regular basis to the central system data listed in points 1 to 4 of Appendix E to Annex 9 to the UCC TDA concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur. It consists of:

1. EORI number.
2. Full name of the person.
3. Address of establishment/address of residence: the full address of the place where the person is established/resides, including the identifier of the country or territory (ISO alpha 2 country code, if available, as defined in Appendix D1 to Annex 9 to the UCC TDA, Title II, box 2.).

From 1 of July 2010 VAT identification number(s), where assigned by Member States, have to be uploaded to the EORI central system. This can include more than one VAT number (but up to 99 numbers) depending on the individual situation. Persons performing taxable activities in several Member States will have many VAT numbers. However only VAT number assigned to this person (and not e.g. to its subsidiary company) will need to be uploaded with the EORI number. The responsible authorities in the Member State of registration will have to upload all VAT numbers they have received from person assigned an EORI number after having confirmed the authenticity of those numbers.

## 2. USE OF AN EORI NUMBER

Once the EORI number has been granted, this unique number must be used in all customs transactions and activities throughout the Union whenever an identifier is required.

Particulars required in customs, entry and exit summary declarations are laid down in Appendixes A, C1, C2 and D1 Annex 9 to the UCC TDA.

In some cases the EORI number is an optional or conditional element in a summary, exit/entry summary or customs declaration. However, in order to benefit from facilitations provided by an AEO certificate, it is necessary to provide an EORI number in a summary, exit/entry summary or customs declaration. Moreover, an EORI number should be entered in the application form for an AEO certificate (field 9).

Since the registration process could take several days, economic operators who do not have an EORI number are recommended to apply for registration in advance, i.e. before they lodge a summary or customs declaration. Late (“last-minute”) applications for EORI registration (e.g. at the customs office of entry) could result in delays in processing the summary or customs declarations, since information about the newly assigned EORI number will not be available to electronic customs systems.

If, as provided for by Article 127(3) of the UCC, the entry summary declaration has been lodged at a customs office located in a different Member State than the customs office of entry and the summary declaration is to be transmitted to the customs office of entry, the person lodging the entry summary declaration (ENS) is recommended to lodge the ENS at the earliest 24 hours after it receives notification that an EORI number has been assigned.

The tables set out below summarise when the EORI number is required.

<b>Summary declaration</b>			<b>Transit declaration including particulars for entry and exit summary declaration</b>
<b>Function</b>	<b>Entry</b>	<b>Exit</b>	
<b>Carrier</b>	<p><b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration</p> <p><b>Mandatory:</b> In situations covered by Article 185(3)(a) of the UCC IA [<i>ex-Article 183(6) of the CCIP</i>] and Article 188(2) of the UCC IA [<i>ex-Article 183(8) of the CCIP</i>], the EORI number of the carrier must be</p>	-	Required only if different from the principal, in which case the EORI is optional

<b>Summary declaration</b>			
<b>Function</b>	<b>Entry</b>	<b>Exit</b>	<b>Transit declaration including particulars for entry and exit summary declaration</b>
	provided. The EORI number of the carrier must also be provided in situations covered by Article 187(3) of the UCC IA [ex-Article 184d(2) of the CCIP]		
<b>Notify party</b>	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration	-	-
<b>Consignor/exporter</b>	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the third country concerned.	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration <b>Mandatory:</b> If the customs office of departure is in the EU and the consignor is an AEO
<b>Person lodging the summary declaration</b>	<b>Mandatory:</b> EORI number	<b>Mandatory:</b> EORI number	<b>Mandatory:</b> EORI number
<b>Consignee</b>	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration	<b>Conditional:</b> EORI number whenever this number is available to the person lodging the summary declaration <b>Mandatory:</b> If the customs office of departure is not in the EU but the consignee is an AEO

<b>Person requesting the diversion</b>	<b>Mandatory:</b> EORI number	-	-
<b>Trader authorised consignee</b>	-	-	TIN

<b>Customs declaration</b>			
	<b>Import</b>	<b>Export</b>	<b>Transit</b>
<b>Consignor/exporter</b>	Member States <b>may</b> require: EORI number or number required by the legislation of the Member State concerned <sup>2</sup>	Member States require: EORI number or <i>ad hoc</i> number	Member States <b>may</b> require EORI number or <i>ad hoc</i> number <sup>2</sup>
<b>Consignee</b>	Member States require: EORI number or <i>ad hoc</i> number	Member States <b>may</b> require EORI number or number required by the legislation of the Member State concerned <sup>2</sup>	Member States <b>may</b> require EORI number or number required by the legislation of the Member State concerned <sup>2</sup>
<b>Declarant/representative</b>	Member States require: EORI number or <i>ad hoc</i> number	Member States require: EORI number or <i>ad hoc</i> number	-
<b>Principal</b>	-	-	Member States require EORI number

<sup>2</sup> Particulars which Member States may decide to waive. However, third country operators are not required to have an EORI number when they act as consignor/exporter or consignee. For defining who is established in the European Union, see point 1.1.1 on page 6 of this document.

**Important information concerning rules on using EORI numbers and third countries' identifiers:**

1. “*Ad hoc* number” means a number that **may be** assigned by the customs administration (i.e. which can also refuse to assign one) **for the declaration concerned**. This number is not an EORI number and will not be exchanged in the EORI system. The primary objective of *ad hoc* numbers is to serve in exceptional situations when the person has not yet received an EORI number or the person is not obliged to be registered for the EORI number but is required, by Appendix C1 to Annex 9 to the UCC TDA, to indicate its identification number in the customs declaration. *Ad hoc* numbers cannot be used in entry and exit summary declarations. The rules concerning management of this number (i.e. if and how one is to be assigned) should be established in Member States' national provisions.
2. These rules concern only the identification numbers to be provided in customs declarations and they do not define requirements on the address indicated in the customs declaration. The addresses of parties mentioned in customs declarations will not be validated against those provided in the EORI system.

3. The European Union has concluded the international agreements with third countries with a view to mutually recognise the Authorised Economic Operators' (AEO) programme and the other country's trade partnership programme to facilitate customs controls relating to security and safety. Therefore, it is necessary that the MS's transaction systems identify not only the EU AEOs but also the economic operators that are members of third countries' trade partnership programmes. Therefore, for some persons it is allowed to declare their third country identifiers.
4. In entry and exit summary declarations if an EORI number is declared (or where allowed: a third country identifier), no name or address should be provided.

### **3. PLAYERS INVOLVED IN THE EORI SYSTEM AND THEIR MAIN ACTIVITIES**

#### **3.1. European Commission**

The European Commission provides the infrastructure and services for the following main tasks:

- storage of the EORI data at central level;
- collection of the national EORI data provided by the Member States to the central repository;
- providing (pushing) EORI data to the Member States' systems;
- consultation of the EORI data and checking of AEO status against the central repository;
- provision of a public interface for checking the validity of EORI numbers against the central repository and for access to EORI registration data (see section 4.1.2);
- provision of a public interface for access to the list of Member States' authorities responsible for granting EORI numbers.

#### **3.2. Member States**

The main roles and responsibilities of the Member States (MS) are as follows:

- Each MS has to decide whether a number already assigned (e.g. the VAT number) will be reused or a new one must be given. Moreover, MS have to select, from the existing national data held, the records that are relevant to the EORI system.
- When the system becomes operational, MS must provide the central system with their national EORI data on a regular basis. In particular, Member States are strongly recommended to send the new EORI registration data as soon as possible to the central system managed by the European Commission (see section 3.1).
- Each MS is responsible for operating the national system on its premises. MS with a national EORI database have to ensure that their national database is kept up-to-date, complete and accurate.

#### **3.3. Economic operators**

In the EORI context, the role of economic operators, or other persons, is to:

- initiate the registration procedure with the customs authority of a Member State (see Chapter 1).
- provide the information and regular updates required by the national legislation of the Member State responsible for registration and fulfil the criteria set by the customs authority.

#### **3.4. Users**

External users may have access to **some** of the EORI data made available via the Europa web portal (over the Internet; see section 4.1.2). They have access to the public interface of the EORI system (requiring no identification, authentication or authorisation by the system) to check if the EORI number is active and/or the name and address of the person concerned if consent for publication has been given (see section 4.1.2).

## 4. PERSONAL DATA PROTECTION AND EORI

### 4.1. General

The EORI system and the data exchanged between the EORI and the national IT systems must comply with the applicable directives, regulations and decisions on security and data protection, i.e.:

- Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data;
- Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the European Union institutions and bodies and on the free movement of such data;
- Council Decision 2001/264/EC of 19 March 2001 adopting the Council's security regulations;
- Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

Member States should involve national data protection authorities in implementation of the EORI system.

#### 4.1.1. Information to be provided

Without prejudice to national provisions implementing Directive 95/46/EC, persons whose personal data are processed for the purpose of granting an EORI number must be informed of:

- (a) the purposes for which the data are to be processed;
- (b) the recipients or categories of recipients of the data;
- (c) the purposes for which data are disclosed;
- (d) the data retention period;
- (e) the identity of the controller (Article 2(d) of Directive 95/46/EC);
- (f) their right of access to and to rectify the data concerning them and the address of the authority before which these rights may be exercised (if this information is provided electronically there should be a link to the authority);
- (g) contact details of supervisory authorities which will hear claims concerning protection of personal data.

This information should be provided in writing at the time when the registration data are collected. The Commission and the Member States are both controllers ("co-controllers"), as defined in Article 2(d) of Directive 95/46/EC and Article 2(d) of Regulation (EC) No 45/2001.

#### **4.1.2. Publication of identification and registration data**

**Identification and registration data on economic operators and other persons listed in Appendix E to Annex 9 to the UCC TDA, points 1, 2 and 3 (an EORI number, the full name of the person and the address of establishment or residence) may be published on the Internet by the Commission only if the persons concerned have freely given specific, informed written consent to such publication.**

The authority should also inform them that publication is not compulsory and that refusal of publication will in no way affect either processing of their application for an EORI number or any customs formalities involving the person concerned.

In this context, “consent” must be understood as any freely given specific, informed indication of wishes by which economic operators or other persons indicate their agreement to publication of personal data relating to them.

This will involve giving proper information about the fact that the data may be disclosed to the public via the Internet, apart from any other information that would be necessary to consider the consent as “freely given, specific and informed”.

The request for consent should be specific and clearly distinguished in the text from any other information provided to economic operators and others. The national data protection authorities should be consulted on the text of the consent.

Once it is given, such consent must be communicated, in accordance with the national legislation of the Member States, the customs authorities of the Member States.

EORI numbers and the data listed in Appendix E to Annex 9 to the UCC TDA, will be processed in the central system for the period stipulated in the legal provisions of the Member States that uploaded the data.

Once this period has expired, the Member States must delete the EORI numbers from their national systems.

Here you can validate the EORI number:

[http://ec.europa.eu/taxation\\_customs/dds2/eos/eori\\_validation.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en)

## ANNEX I

Examples of forms of entities that in accordance with national laws of Member States are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person (see section 1.1.1).

Member State	Legal persons	Associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person
<b>BE</b>	<ul style="list-style-type: none"> <li>▪ Société Privée à Responsabilité Limitée (S.P.R.L.),</li> <li>▪ Société Anonyme (SA),</li> <li>▪ Société Coopérative à Responsabilité Illimitée (SCRI)</li> </ul>	Société en Commandite Simple (SCS)
<b>BG</b>	<ul style="list-style-type: none"> <li>▪ Акционерните дружества (АД);</li> <li>▪ Еднолични акционерни дружества (ЕАД);</li> <li>▪ Акционерно дружество със специална инвестиционна цел (АДСИЦ);</li> <li>▪ Дружество с ограничена отговорност (ООД);</li> <li>▪ Еднолични дружество с ограничена отговорност (ЕООД);</li> <li>▪ Сдружения и фондации с нестопанска цел;</li> <li>▪ Както и всички останали лица, които са вписани в Търговския регистър</li> </ul>	<ul style="list-style-type: none"> <li>▪ ·Командните дружества (КД);</li> <li>▪ ·Командно дружество с акции (КДА);</li> <li>▪ ·Събирателно дружество (СД);</li> <li>▪ ·Кооперации;</li> <li>▪ ·Кооперативни предприятия;</li> <li>▪ ·Между кооперативни предприятия;</li> <li>▪ ·Клон на чуждестранно дружество (КЧД);</li> <li>▪ ·Търговец – публично предприятие (Т-ПП);</li> <li>▪ ·Търговско предприятие;</li> <li>▪ ·Едноличен търговец (ЕТ) – физическо лице, което съгласно българското законодателство може да сключва и да извършва търговски сделки</li> </ul>
<b>CZ</b>	<ul style="list-style-type: none"> <li>▪ Veřejná obchodní společnost</li> <li>▪ Komanditní společnost</li> <li>▪ Společnost s ručením omezeným</li> <li>▪ Akciová společnost</li> <li>▪ Družstvo</li> <li>▪ Státní podnik</li> </ul>	
<b>DK</b>	<ul style="list-style-type: none"> <li>- Aktieselskab (A/S)</li> <li>- Anpartsselskab (ApS)</li> <li>- Selvejende Institution</li> </ul>	Interessentskab (I/S)
<b>DE</b>	<ul style="list-style-type: none"> <li>▪ Gesellschaft mit beschränkter Haftung (GmbH),</li> <li>▪ Aktiengesellschaft (AG),</li> <li>▪ Eingetragener Verein (e.V.),</li> <li>▪ Kommanditgesellschaft auf Aktien (KGaA, GmbH &amp; Co. KGaA, Stiftung &amp; Co. KGaA),</li> <li>▪ Eingetragene Genossenschaft (eG),</li> <li>▪ Stiftung des Privatrechts (Stiftung)</li> </ul>	<ul style="list-style-type: none"> <li>▪ BGB-Gesellschaft (GbR),</li> <li>▪ Partnerschaftsgesellschaft (+ Partner),</li> <li>▪ offene Handelsgesellschaft (OHG, GmbH &amp; Co. OHG),</li> <li>▪ Kommanditgesellschaft (KG, GmbH &amp; Co. KG, Limited &amp; Co. KG, AG &amp; Co. KG, Stiftung &amp;</li> </ul>

		Co. KG, Stiftung GmbH & Co. KG), <ul style="list-style-type: none"> <li>▪ Stille Gesellschaft</li> </ul>
<b>EE</b>	<ul style="list-style-type: none"> <li>▪ Täisühing (TÜ)</li> <li>▪ Usaldusühing (UÜ)</li> <li>▪ Osaühing (OÜ)</li> <li>▪ Aktsiaselts (AS)</li> <li>▪ Tulundusühistu (-)</li> <li>▪ Mittetulundusühing (MTÜ)</li> <li>▪ Sihtasutus (SA)</li> </ul>	
<b>IE</b>	<ul style="list-style-type: none"> <li>▪ Limited Liability Company</li> <li>▪ Unlimited Liability Company</li> <li>▪ Statutory Bodies</li> </ul>	<ul style="list-style-type: none"> <li>▪ Partnership</li> <li>▪ Trust</li> </ul>
<b>EL</b>	<ul style="list-style-type: none"> <li>▪ Ανώνυμη Εταιρεία (Α.Ε.)</li> <li>▪ Ομόρρυθμη Εταιρεία (Ο.Ε.)</li> <li>▪ Ετερόρρυθμη Εταιρεία (Ε.Ε.)</li> <li>▪ Εταιρεία Περιορισμένης Ευθύνης (Ε.Π.Ε.)</li> <li>▪ Νομικό Πρόσωπο Δημοσίου Δικαίου (Ν.Π.Δ.Δ.)</li> <li>▪ Νομικό Πρόσωπο Ιδιωτικού Δικαίου (Ν.Π.Ι.Δ.)</li> <li>▪ Συνεταιρισμός</li> <li>▪ Σωματείο</li> <li>▪ Ίδρυμα</li> </ul>	Συμμετοχική ή αφανής εταιρεία
<b>ES</b>	<ul style="list-style-type: none"> <li>▪ Sociedad Anónima (S.A.),</li> <li>▪ Sociedad Limitada (S.L),</li> <li>▪ Sociedad colectiva,</li> <li>▪ Sociedad Comanditaria,</li> <li>▪ Sociedad Cooperativa,</li> <li>▪ Sociedad civil con personalidad jurídica,</li> <li>▪ Corporaciones locales,</li> <li>▪ Organismos públicos,</li> </ul>	<ul style="list-style-type: none"> <li>▪ Comunidad de propietarios,</li> <li>▪ Comunidad de bienes y herencias yacentes,</li> <li>▪ Uniones temporales de empresas,</li> <li>▪ sociedad civil sin personalidad jurídica.</li> </ul>
<b>FR</b>	<ul style="list-style-type: none"> <li>▪ Société anonyme (SA)</li> <li>▪ Société coopérative de production (SCOP);</li> <li>▪ Société coopérative ;</li> <li>▪ Société par actions simplifiée (SAS) ;</li> <li>▪ Société par actions simplifiée unipersonnelle (SASU) ;</li> <li>▪ Société à responsabilité limitée (SARL) ;</li> <li>▪ Société d'Exercice Libéral à Responsabilité Limitée (SELARL)</li> <li>▪ Entreprise unipersonnelle à responsabilité limitée (EURL) ;</li> <li>▪ Société en commandite simple (SCS) ;</li> <li>▪ Société en commandite par actions (SCA) ;</li> <li>▪ Société en nom collectif (SNC) ;</li> <li>▪ Société anonyme sportive professionnelle (SASP).</li> <li>▪ Société civile immobilière (SCI) ;</li> <li>▪ Société civile professionnelle (SCP) ;</li> <li>▪ Société civile de moyens (SCM) ;</li> <li>▪ Société d'exercice libéral (SEL) ;</li> <li>▪ Etablissement public à caractère industriel et commercial (EPIC) ;</li> <li>▪ Etablissement public à caractère administratif (EPA) ;</li> <li>▪ Établissements publics à caractère</li> </ul>	<ul style="list-style-type: none"> <li>▪ Toute personne physique ;</li> <li>▪ établissement ;</li> <li>▪ Régie intéressée ;</li> <li>▪ Régie de service public.</li> </ul> <p>Il n'y a pas de limite ou de liste définie car n'importe qui peut rentrer dans le champ d'application de cette définition notamment via une procuration.</p>

	<p>scientifique et technologique (EPST)</p> <ul style="list-style-type: none"> <li>▪ Établissements publics à caractère scientifique, culturel et professionnel (EPCSCP)</li> <li>▪ Établissements publics de coopération scientifique (EPCS)</li> <li>▪ Établissements publics de coopération culturelle (EPCC)</li> <li>▪ Établissements publics économiques</li> <li>▪ Établissements publics de coopération intercommunale[4] (EPCI)</li> <li>▪ Établissements publics de santé (EPS)</li> <li>▪ Établissements publics du culte</li> <li>▪ Établissements publics sociaux ou médico-sociaux</li> <li>▪ Offices public de l'habitat (OPH), qui succèdent aux OPAC et aux Officices publics d'HLM (OPHLM).</li> <li>▪ Caisse des écoles (Établissements publics locaux)</li> <li>▪ Services départementaux d'incendie et de secours (SDIS)</li> <li>▪ L'Etat Français ;</li> <li>▪ Collectivités territoriales et leurs groupements (communes, départements, régions, collectivités d'outre-mer, intercommunalités, cantons, arrondissements,...) ;</li> <li>▪ groupements d'intérêt public (GIP) ;</li> <li>▪ autorités publiques indépendantes (AAI).</li> <li>▪ groupements d'intérêt économique (GIE) ;</li> <li>▪ groupements européens d'intérêt économique (GEIE)</li> <li>▪ syndicats ;</li> <li>▪ fondations d'entreprise ;</li> <li>▪ fondation reconnue d'utilité publique ;</li> <li>▪ fondation abritée ;</li> <li>▪ Association de fait, ou non déclarée ;</li> <li>▪ association déclarée ;</li> <li>▪ associations agréées ;</li> <li>▪ associations reconnues d'utilité publique (RUP) ;</li> <li>▪ associations intermédiaires ;</li> </ul>	
<b>IT</b>	<ul style="list-style-type: none"> <li>▪ Società a responsabilità limitata (S.r.l.)</li> <li>▪ Società per Azioni (S.p.A.)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Società in nome collettivo (S.n.c.)</li> <li>▪ Società in accomandita semplice (S.a.s.)</li> </ul>
<b>CY</b>	<ul style="list-style-type: none"> <li>▪ Δημόσια Εταιρεία,</li> <li>▪ Ιδιωτική Εταιρεία περιορισμένης ευθύνης</li> </ul>	<ul style="list-style-type: none"> <li>▪ Συνεταιρισμός, Σωματείο,</li> <li>▪ Ίδρυμα, Λέσχη</li> </ul>
<b>LV</b>	<ul style="list-style-type: none"> <li>▪ Sabiedrība ar ierobežotu atbildību (SIA),</li> <li>▪ Akciju sabiedrība (AS),</li> <li>▪ Individuālais komersants (IK)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Komandītsabiedrība (KS),</li> <li>▪ Pilnsabiedrība (PS)</li> </ul>
<b>LT</b>	<ul style="list-style-type: none"> <li>▪ Uždaroji akcinė bendrovė (UAB),</li> <li>▪ Akcinė bendrovė (AB),</li> <li>▪ Individuali įmonė (IĮ),</li> <li>▪ Valstybės įmonė (VĮ),</li> <li>▪ Tikroji ūkinė bendrija (TŪB),</li> </ul>	Bendrija

	<ul style="list-style-type: none"> <li>▪ Komanditiné űkiné bendrija (KŪB)</li> </ul>	
<b>LU</b>	<ul style="list-style-type: none"> <li>▪ Entreprise individuelle</li> <li>▪ Soci�t� � responsabilit� limit�e unipersonnelle</li> <li>▪ Soci�t� � responsabilit� limit�e (S�rl)</li> <li>▪ Soci�t� anonyme (SA)</li> <li>▪ Soci�t� en nom collectif (SNC)</li> <li>▪ Soci�t� coop�rative</li> <li>▪ Groupement d'int�r�t �conomique (GIE)</li> <li>▪ Soci�t� civile (SC) et Soci�t� civile immobili�re (SCI)</li> <li>▪ Soci�t� europ�enne (SE)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Soci�t� en commandite simple (SCS)</li> </ul>
<b>HU</b>	<ul style="list-style-type: none"> <li>▪ korl�tolt felel�ss�g� t�rsas�g (kft.),</li> <li>▪ r�szv�nyt�rsas�g (rt.),</li> <li>▪ k�zhaszn� t�rsas�g (kht.),</li> <li>▪ egyes�let,</li> <li>▪ k�ztest�let,</li> <li>▪ v�llalat,</li> <li>▪ le�nyv�llalat,</li> <li>▪ alap�tv�ny,</li> <li>▪ egyes�l�s,</li> <li>▪ k�lts�gvet�si szerv,</li> <li>▪ sz�vetkezet,</li> <li>▪ tr�szt</li> </ul>	<ul style="list-style-type: none"> <li>▪ k�zkereseti t�rsas�g (kkt.),</li> <li>▪ bet�ti t�rsas�g (bt.),</li> <li>▪ k�lf�ldi sz�khely� v�llalkoz�s magyarorsz�gi fi�ktelepe</li> <li>▪ egy�ni v�llalkoz� (e.v.)</li> <li>▪ egy�ni c�g (e.c.)</li> </ul>
<b>MT</b>	<ul style="list-style-type: none"> <li>▪ Company Limited</li> <li>▪ Public Liability Company</li> </ul>	Other Commercial Partnerships
<b>NL</b>	<ul style="list-style-type: none"> <li>▪ Besloten vennootschap met beperkte aansprakelijkheid (BV)</li> <li>▪ - Naamloze vennootschap (NV)</li> <li>▪ - Vereniging</li> <li>▪ - Co�peratieve vereniging</li> <li>▪ - Stichting</li> <li>▪ - Publiekrechtelijk rechtspersoon</li> </ul>	<ul style="list-style-type: none"> <li>▪ Maatschap</li> <li>▪ Commanditaire vennootschap</li> <li>▪ Vennootschap onder firma</li> </ul>
<b>AT</b>	<ul style="list-style-type: none"> <li>▪ Gesellschaft b�rgerlichen Rechts (GesbR),</li> <li>▪ Offene Gesellschaft (OG),</li> <li>▪ Kommanditgesellschaft (KG),</li> <li>▪ Gesellschaft mit beschr�nkter Haftung (Gesellschaft mbH, GesmbH or GmbH),</li> <li>▪ Gesellschaft mit beschr�nkter Haftung &amp; Kommanditgesellschaft (GmbH &amp; Co KG),</li> <li>▪ Aktiengesellschaft (AG)</li> </ul>	
<b>PL</b>	<ul style="list-style-type: none"> <li>▪ sp�łka z ograniczon� odpowiedzialno�ci�</li> <li>▪ sp�łdzielnia</li> <li>▪ sp�łka akcyjna</li> <li>▪ fundacja</li> <li>▪ stowarzyszenie</li> </ul>	<ul style="list-style-type: none"> <li>▪ sp�łka jawna,</li> <li>▪ sp�łka komandytowa</li> <li>▪ sp�łka partnerska;</li> <li>▪ sp�łka komandytowo-akcyjna</li> <li>▪ wsp�łnota mieszkaniowa</li> </ul>
<b>PT</b>	<ul style="list-style-type: none"> <li>▪ Sociedade An�nima (SA), Sociedade por Quotas,</li> <li>▪ Sociedade em Comandita,</li> <li>▪ Sociedade em nome colectivo.</li> </ul>	
<b>RO</b>	<ul style="list-style-type: none"> <li>▪ societate in nume colectiv</li> <li>▪ societate in comandita simpla</li> <li>▪ societate pe actiuni (SA)</li> <li>▪ societate in comandita pe actiuni</li> <li>▪ societate cu raspundere limitata (SRL)</li> </ul>	<ul style="list-style-type: none"> <li>▪ asociatiile familiale</li> <li>asociatiune in participatiune</li> </ul>

<b>SI</b>	Pravne osebe zasebnega prava: <ul style="list-style-type: none"> <li>▪ društvo</li> <li>▪ delniška družba (d.d.)</li> <li>▪ družba z omejeno odgovornostjo (d.o.o.)</li> <li>▪ komanditna delniška družba (k.d.d.)</li> <li>▪ zadruga</li> <li>▪ gospodarsko interesno združenje (g.i.z.)</li> <li>▪ družba z neomejeno odgovornostjo (d.n.o.)</li> <li>▪ komanditna družba (k.d.)</li> </ul> Pravne osebe javnega prava: <ul style="list-style-type: none"> <li>▪ javni zavodi</li> <li>▪ javni skladi</li> <li>▪ javne agencije</li> <li>▪ Banka Slovenije</li> </ul>	<ul style="list-style-type: none"> <li>▪ Združba oseb na podlagi</li> <li>▪ družbene pogodbe (societeta).</li> </ul>
<b>SK</b>	<ul style="list-style-type: none"> <li>▪ Spoločnosť s ručením obmedzeným</li> <li>▪ Akciová spoločnosť</li> <li>▪ Verejná obchodná spoločnosť</li> <li>▪ Komanditná spoločnosť</li> <li>▪ Družstvo</li> <li>▪ Štátny podnik</li> </ul>	Občianske združenie
<b>FI</b>	<ul style="list-style-type: none"> <li>▪ Avoin yhtiö (öppet bolag)</li> <li>▪ Kommandiitti yhtiö (kommanditbolag)</li> <li>▪ Osakeyhtiö (aktiebolag)</li> <li>▪ Osuuskunta (andelslag)</li> <li>▪ Säätiö (stiftelse)</li> <li>▪ Valtion tai kunnan laitos (statlig eller kommunförbundets inrättning)</li> <li>▪ Yhdistys (förening)</li> <li>▪ Yksityinen elinkeinonharjoittaja (enskild näringsidkare)</li> </ul>	Eurooppalainen taloudellinen etuyhtymä (Europeisk ekonomisk intressegruppering)
<b>SE</b>	<ul style="list-style-type: none"> <li>▪ Aktiebolag (AB),</li> <li>▪ Handelsbolag (HB),</li> <li>▪ Kommanditbolag (KB)</li> <li>▪ Ekonomiska föreningar</li> <li>▪ Statliga och kommunala myndigheter (här ingår även landsting)</li> <li>▪ Stiftelser</li> </ul>	
<b>UK</b>	<ul style="list-style-type: none"> <li>▪ Sole proprietor, Partnership, Company</li> </ul>	registered partnership
<b>HR</b>	<ul style="list-style-type: none"> <li>▪ trgovačka društva (društvo s ograničenom odgovornošću, dioničko društvo, gospodarsko interesno udruženje, javno trgovačko društvo, komanditno društvo)</li> <li>▪ trgovac pojedinac</li> <li>▪ udruge registrirane u Registar udruga</li> <li>▪ ostale pravne osebe upisane u Sudskom registru (ustanove, zadruge)</li> <li>▪ gospodarska interesna udruženja, podružnice inozemnih trgovačkih društava</li> <li>▪ državna tijela, tijela jedinica lokale i područne (regionalne) samouprave te druga javnopravna tijela</li> </ul>	<ul style="list-style-type: none"> <li>▪ ortakluk</li> <li>▪ udruge koje nisu registrirane ni upisane u Registar udruga</li> </ul>