



Federal  
Public Service  
**FINANCE**

CUSTOMS AND EXCISES

# MESSAGE IMPLEMENTATION GUIDE

IDMS

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## DOCUMENT HISTORY

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(\* Action: I = Insert, R = Replace, U=Update)

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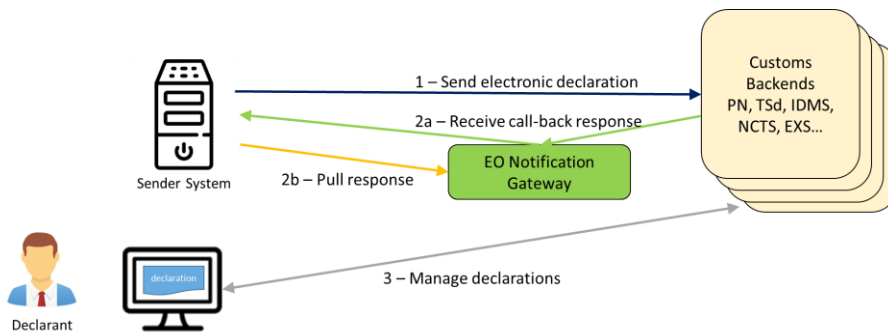
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## ABBREVIATIONS AND ACRONYMS

- D. E. : Data Element
- D.G. : Data group
- CL: code list
- AEO: Authorised Economic Operator
- IDMS: Import declaration management system
- EORI: Economic Operators Registration and Identification number
- D: Declaration
- GS: Goods Shipment
- SI: Shipment Item

## SEND ELECTRONIC DECLARATION



1. Economic Operators must send XML to our HTTP REST endpoint.
2. The Customs backend sends directly (synchronously) the technical validation response.
3. In case the technical validation succeeds, the Customs backend system sends one or multiple responses to the EO notification Gateway.
4. The notifications are either pushed asynchronously to the Economic operator or pulled by the economic operator.

For this point, please refer to the documents named "Message Implementation Guide – EONGW" published on our website.

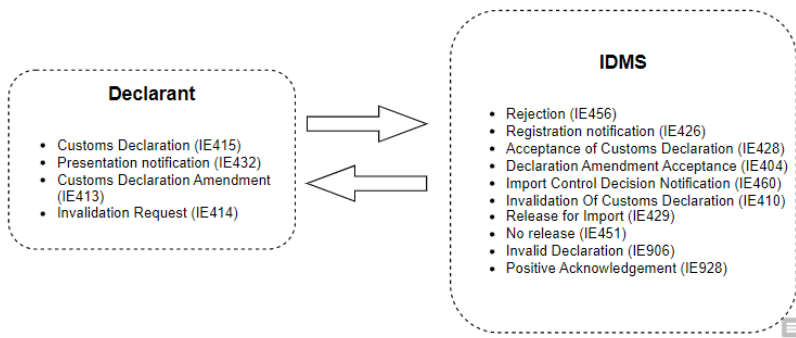
## THE DIFFERENT IMPORT DECLARATION COLUMNS

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal Basis	Allowed procedure

H1	Declaration for release for free circulation and Special procedure -- Specific use -- Declaration for end-use	Declaration for release for free circulation: Articles 5(12), 162 and 201 of the Code Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure -- Storage -- Declaration for customs warehousing	Articles 5(12), 162, 210 and 240 of the Code	71
H3	Special procedure -- Specific use -- Declaration for temporary admission	Articles 5(12), 162, 210 and 250 of the Code	53
H4	Special procedure -- processing -- declaration for inward processing	Articles 5(12), 162, 210 and 256 of the Code	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3) of the Code	40, 42, 61, 63, 95, 96
H6	Customs declaration in postal traffic for release for free circulation	Articles 5(12), 162 and 201 of the Code	01, 07, 40
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	40 00 (not in dataset)
I1	Import simplified declaration	Articles 5(12) and 166 of the Code	01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	Articles 5(33), 171 and 182 of the Code	N/A

## INFORMATION EXCHANGE

Here are the different messages that the declarant's system can send to IDMS (Import Declaration Management System) and vice versa:



IDMS (Import Data Management System) will process the following declarations:

- standard customs declaration
- customs declaration- submission prior to presentation
- simplified and supplementary declaration
- amendment of the customs declaration
- invalidation of the customs declaration
- declaration under the procedure covered under Article 182 of the Code (EIDR)

Both standard and simplified customs declarations (also pre-lodged ones) can be lodged under IDMS, as well as supplementary declaration.

Under the scope of IDMS, the following Declaration Types are implemented:

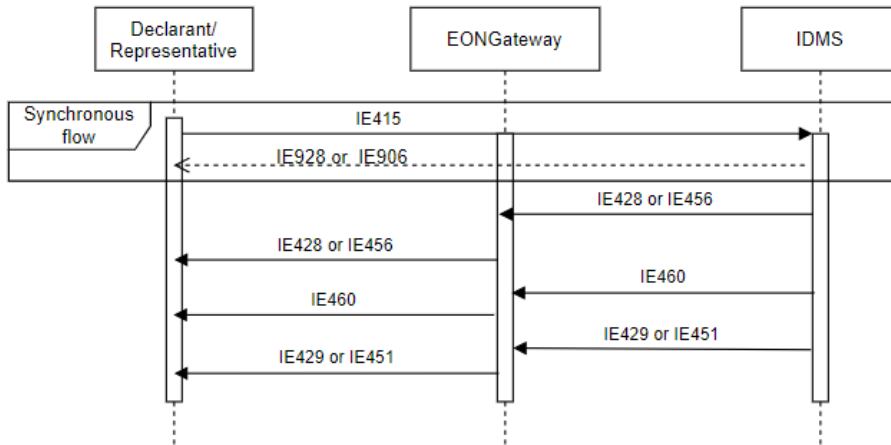
Additional declaration type	Description	Impact on the flow
A	for a standard Customs Declaration (under Article 162 of the Code)	<ul style="list-style-type: none"> <li>• Basic flow</li> </ul>
B	for a simplified declaration on occasional basis (under Article 166(1) of the Code)	<ul style="list-style-type: none"> <li>• must be followed by a supplementary declaration X</li> </ul>
C	for a simplified Customs Declaration with regular use (under Article 166(2) of the Code)	<ul style="list-style-type: none"> <li>• must be followed by a supplementary declaration Y</li> </ul>



D	for lodging a standard Customs Declaration (such as referred to under code A) in accordance with Article 171 of the Code	<ul style="list-style-type: none"> <li>• must be followed by a presentation notification</li> </ul>
E	for lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code	<ul style="list-style-type: none"> <li>• must be followed by a presentation notification</li> <li>• must be followed by a supplementary declaration X</li> </ul>
F	for lodging a simplified declaration (such as referred to under code C) in accordance with Article 171 of the Code	<ul style="list-style-type: none"> <li>• must be followed by a presentation notification</li> <li>• must be followed by a supplementary declaration X</li> </ul>
X	for a supplementary declaration of simplified declarations covered by B and E	<ul style="list-style-type: none"> <li>• must be preceded by a simplified declaration B</li> </ul>
Y	for a supplementary declaration of simplified declarations covered by C and F	<ul style="list-style-type: none"> <li>• must be preceded by a simplified declaration C</li> </ul>
Z	for a supplementary declaration of general or periodic nature under the procedure covered under Article 182 of the Code	For the moment we are going to treat declarations under EIDR in the same manner as a normal declaration A. In a later phase of the project this will have to be reviewed.

## STANDARD CUSTOMS DECLARATION

\* The following diagram depicts the flow of the exchange for a standard Customs declaration



### IE415 - CUSTOM DECLARATION

When the customs declaration is lodged upon presentation of goods, then the additional declaration type is equal to "A", "B" or "C". The declarant submits the standard **customs declaration** via **IE415** message to IDMS.

### IE928- POSITIVE ACKNOWLEDGEMENT

Following the sending of an IE415 message by the trader, a validation is performed by the IDMS system. If the input message (IE415) is technically validated (Yaml compliant), the trader will receive a **synchronous positive acknowledgement message (IE928)** containing the correlationID.

With this correlationID the trader can eventually pull the asynchronous response messages.

### IE906- NEGATIVE ACKNOWLEDGEMENT

If the input message (IE415) is not technically valid (XSD/Yaml NOT compliant), the traders will receive a **synchronous negative acknowledgement message (IE906)** containing the technical error.

### IE428 - CUSTOMS DECLARATION ACCEPTANCE

After a successful validation of the customs declaration (a verification of the authorization of the holder, validation of declarant, the goods that are part of the authorization, declared different codes and many other checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure) and when it is identified that the goods are presented, IDMS system accepts the declaration and a MRN is assigned to the Customs Declaration. IDMS system sends a notification '**Acceptance of Customs Declaration (IE428)**' to the sender of the declaration, containing the created MRN.

### IE456 - CUSTOMS DECLARATION REJECTION

If legal conditions are not fulfilled, the IDMS system sends a **rejection message (IE456)** containing the functional or technical error.

## IE 460- IMPORT CONTROL DECISION NOTIFICATION

In respect of a customs declaration already accepted (MRN Allocated), an **Import control decision notification (IE460)** is sent to the declarant/representative (independently of the AEO status) to inform of the upcoming control activities and to require the supporting documents, if needed.

If there is no control expected, the IE460 message is not sent.

## IE429 - NOTIFICATION FOR RELEASE

According to Article 194 UCC, the customs authorities shall release the goods when the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, and as soon as the particulars in the customs declaration have been verified or are accepted without verification.

In the cases when it is identified that the goods will be released, IDMS communicates the final decision for release of the goods to the declarant with message IE429.

The final decision concerning the release of the goods for import considering:

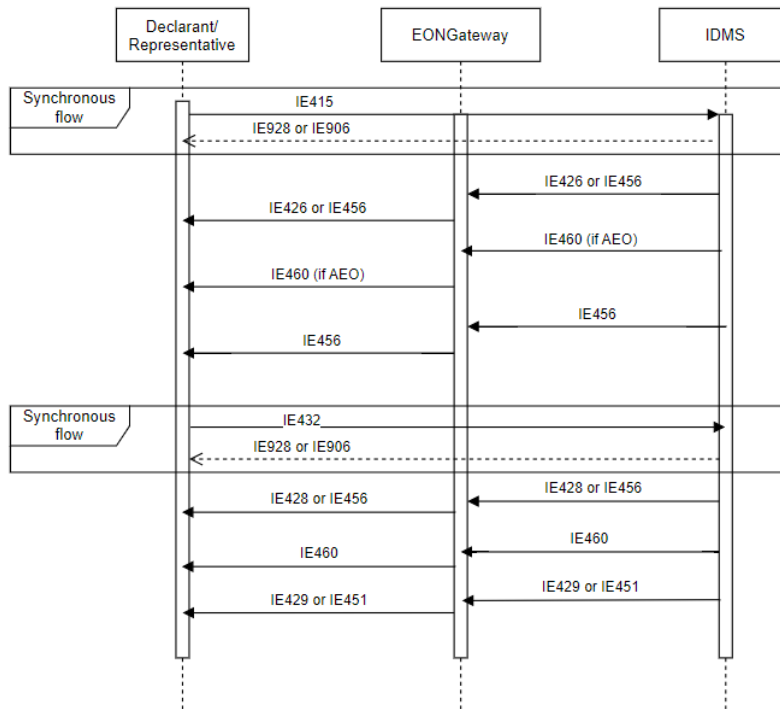
- the control result
- the conditions for placing the goods under the procedure concerned are fulfilled.
- the amount of the import duty and other charges are secured/paid.

## IE451 - NOTIFICATION FOR NON RELEASE

In case of non-compliance with article 194 UCC the goods are not released. IDMS system communicates the final decision (goods not released) to the sender of the declaration with the IE451 message.

## CUSTOMS DECLARATION – SUBMISSION PRIOR TO PRESENTATION

\*The following diagram depicts the flow of the exchange for a pre-logged Customs declaration.



In IDMS it is possible to lodge a customs declaration prior to the expected presentation of the goods to customs, as foreseen in Article 171 of the Code (pre-logged declaration). If the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged. Until its acceptance (MRN allocation), the pre-logged customs declaration has no legal effect.

### IE415 – CUSTOM DECLARATION

The Declarant/Representative submits a pre-logged customs declaration via a **'Custom Declaration' (IE415) message to the IDMS System**. Both standard and simplified declaration can be lodged in advance prior to goods presentation as pre-logged declarations.

The message is the same as for a standard declaration, however the additional declaration type mentions that it is a pre-logged declaration (i.e., the additional declaration type is equal to "D", "E" or "F").

### IE928- POSITIVE ACKNOWLEDGEMENT

Following the sending of an IE415 message by the trader, a validation is performed automatically by the IDMS system. If the input message (IE415) is technically validated (XSD/Yaml compliant), the traders will receive a **synchronous positive acknowledgement message (IE928)** containing the correlationID.

With this correlationID the trader can eventually pull the asynchronous response messages.

### IE906- NEGATIVE ACKNOWLEDGEMENT

If the input message (IE415) is not technically valid (XSD/Yaml NOT compliant), the traders will receive a **synchronous negative acknowledgement message (IE906)** containing the technical error.

### IE426- REGISTRATION NOTIFICATION

The registration of the pre-lodged customs declaration or its rejection by the IDMS system is based on the result of customs declaration validation.

After a successful validation of the customs declaration (a verification of the authorization of the holder, validation of declarant, the goods are part of the authorization, declared different codes and many other automatic checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure), IDMS system assigns a CRN to the pre-lodged customs declaration, this will be used for the future MRN of the declaration. .

Then the IDMS system sends a '**Registration notification' (IE426)** to the sender of the declaration with the CRN.

### IE456 - CUSTOMS DECLARATION REJECTION

If legal conditions are not fulfilled, the IDMS system sends a **rejection message (IE456)** containing the functional or technical error.

### IE 460- IMPORT CONTROL DECISION NOTIFICATION

An **import control decision notification (IE460)** message can be sent for a customs declaration lodged in accordance with Article 171 of the UCC. If the declarant has an AEO status, he/she he will be notified that the customs authority intends to control his goods before presentation to customs.

If there is no control expected, the IE460 message is not sent.

### IE 432- PRESENTATION NOTIFICATION

The Declarant/Representative submits a **presentation notification (IE432)** to the customs system. This message is based on column I2 of the EUCDM.

The **IE432** should be sent within **30 days** of the submission of a pre-lodged declaration.

When the **presentation notification (IE432)** is received and successfully validated by the IDMS system the pre-lodged customs declaration is accepted, an MRN is allocated, and the values under the D.E. 'Additional Declaration Type' change as follows:

- A' - When the additional declaration type of the corresponding pre-lodged declaration was 'D'.
- 'C' - When the additional declaration type of the corresponding pre-lodged declaration was 'F'.
- 'B' - When the additional declaration type of the corresponding pre-lodged declaration was 'E'.

The IE432 message corresponds to the dataset foreseen in column I2 of Annex B to the UCC DA/IA (Presentation of goods to customs in case of customs declarations lodged prior to the presentation of the goods at import).

In case the IE432 is not received within this deadline, the message IE456 is sent to the declarant to inform him/her for the rejection of the pre-lodged declaration and the reason for the rejection.

#### IE928- POSITIVE AKNOWLEDGEMENT

Following the sending of an IE432 message by the trader, a validation is performed automatically by the IDMS system. If the input message (IE432) is technically validated (XSD/Yaml compliant), the traders will receive a **synchronous positive acknowledgement message (IE928)** containing the correlationID.

With this correlationID the trader can eventually pull the asynchronous response messages.

#### IE906- NEGATIVE AKNOWLEDGEMENT

If the input message (IE432) is not technically valid (XSD/Yaml NOT compliant), the traders will receive a **synchronous negative acknowledgement message (IE906)** containing the technical error.

#### IE456 - CUSTOMS DECLARATION REJECTION

The registration of the presentation notification or its rejection by the IDMS system is based on the result of the validation of the notification and the customs declaration. If legal conditions are not fulfilled, the IDMS system sends a rejection message (IE456) containing the functional or technical error.

The IE432 message should be sent by the Declarant/Representant within 30 days of the submission of a pre-lodged declaration. If the customs have not received the message within this period, then IDMS system sends a message ( **IE456** ) to the declarant in order to inform him/her about the rejection of the pre-lodged declaration and the reason for the rejection.

#### IE428 - CUSTOMS DECLARATION ACCEPTANCE

After a successful validation by the customs system of the message presentation notification (IE432) within the period of 30 days. IDMS system sends a notification '**Acceptance of Customs Declaration (IE428)** to the sender of the declaration and a MRN is assigned to the Customs Declaration.

#### IE429 - NOTIFICATION FOR RELEASE

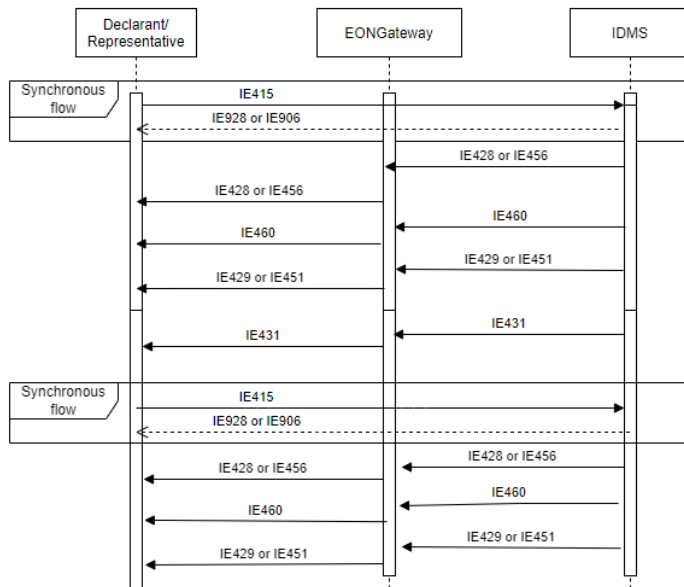
Just like in the case of a standard declaration, the customs authorities release the goods if they comply with the regulation. IDMS system communicates the final decision (goods released) to the sender of the declaration with the IE429 message.

#### IE451 - NOTIFICATION FOR NON RELEASE

In case of noncompliance, the goods are not released. IDMS system communicates the final decision (goods not released) to the sender of the declaration with the IE451 message.

## SIMPLIFIED AND SUPPLEMENTARY DECLARATION.

\*The following diagram depicts the flow of the exchange for a supplementary Customs declaration.



Commented [TD1]: We also send an IE428 for supplementary

A simplified customs declaration may be accepted in order to put the goods under an import customs procedure, omitting certain particulars necessary for the application of the provisions governing the import procedure or certain supporting documents required for import, as foreseen in Article 162 of the UCC.

The simplified import declaration should contain the dataset and data requirements foreseen in column I1 of Annex B UCC DA/IA. The 'Additional Declaration Type' (D.E. 11 02 000 000) declared can be "B", "C", "E" or "F".

The message used for the simplified declarations is IE415 (the same as for the standard declaration) with additional declaration type equal to "B", "C", "E" or "F".

The simplified declaration covers both cases where it may omit certain particulars required for the standard declaration and where one or more required supporting documents are missing at the time of release of the goods. When the declarant wishes to use a simplified declaration, irrespective of the case (missing data and/or missing documents), from legal point of view, his/her obligation concerning the Data Element (D.E.) provided in the customs declaration is fulfilled by filling the D.E.s of the I1 dataset.

**D.E.s, which can be omitted in the simplified declaration, and are optional for the simplified declaration are:**

Additional procedure; Country of preferential origin; Country of dispatch; Net mass; Supplementary units; Item amount invoiced; Invoice currency; Preference; Quota order number.

Commented [TD2]: IE428 is also send for Supplementary

Commented [TD3R2]: can't there also be an IE460?

Commented [SV4R2]: No 460 for the supplementary

In case the release of the goods for import is granted for a simplified declaration, the declarant shall lodge a supplementary declaration.

The simplified declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted.

A supplementary declaration covering one simplified declaration is submitted **10 days from the release** of the goods under the simplified declaration.

#### What is part of the first release:

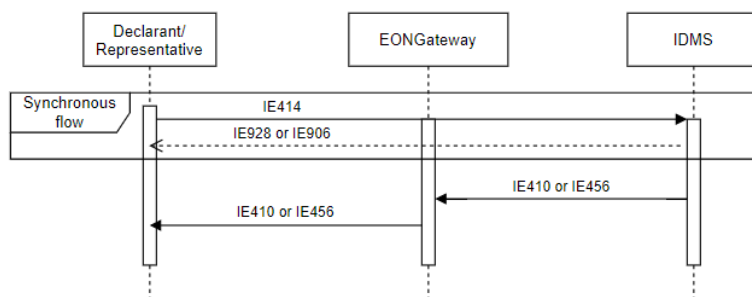
- reception, validation of a simplified declaration type B, C, E and F (with goods released).
- reception, validation of a supplementary declaration type X and Y (after goods released but sends a new notification with the up-to-date debts)
- 10 days timer

#### What is NOT part of the first release (but that will come in a later phase of the project):

- reception, validation, of a **recapitulative** supplementary declaration type U and V
- notification of timer expiration (IE431)

## INVALIDATION OF THE CUSTOMS DECLARATION

*\*The following diagram depicts the flow of the exchange for an Invalidation of the Customs declaration.*



The invalidation of the customs declaration is a legal act by the competent customs authorities triggered by a reasoned application of the declarant and based on a customs decision taken based on Article 22 UCC. Only in specific cases provided under the UCC legal framework customs declaration that has been accepted may be invalidated.

There are two types of cases where the customs declaration that has been accepted could be invalidated:



- where customs authorities are satisfied that the goods are to be placed immediately under another customs procedure, or
- where customs authorities are satisfied that due to special circumstances the placing of goods under this procedure is no longer justified.

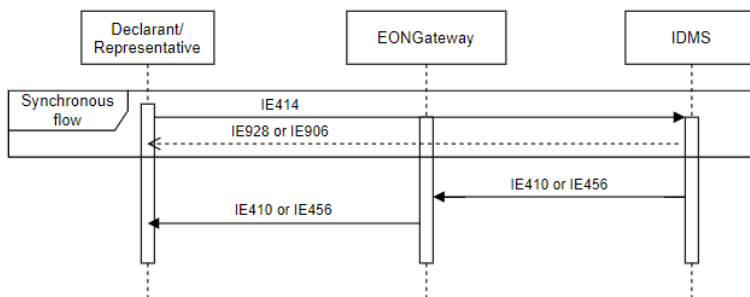
In any of these cases, if the customs authorities have informed the declarant of their intention to examine the goods, the invalidation of the customs declaration shall take place after this examination. The application for invalidation of the customs declaration based on Article 148 (1) to (3) UCC DA, shall be submitted **within 90 days from the date of the acceptance of the customs declaration**.

In case of Article 148 (4)(d) DA only customs declarations accepted during the period provided for in Article 172 (2) DA can be subject to invalidation. According to Article 174(1) UCC, the customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted. The declarant can apply for an invalidation of the import declaration by sending an 'Invalidation request' (IE414) of the customs declaration to IDMS, after the declaration had been accepted. In case it is found that the legal requirements are met, IDMS registers the decision that the customs declaration can be invalidated. A notification of the acceptance of invalidation is sent to the Declarant with IE410. The state of the declaration is set to "Invalidated".

Otherwise, if the legal conditions are not fulfilled, IDMS sends a rejection message (IE456) to the declarant.

#### CANCELLATION OF A PRE-LODGED DECLARATION

\* The following diagram depicts the flow of the exchange for a cancellation of Customs declaration



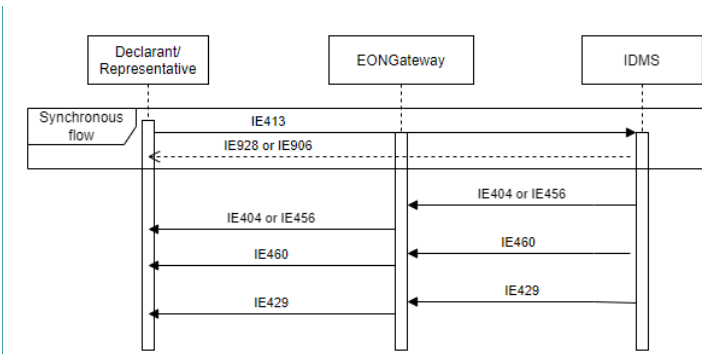
For pre-logged declaration the terminology invalidation cannot be used since it was not accepted yet. Therefore, the legal provisions applicable to the invalidation of a customs declaration are not applicable to the pre-logged declaration.

It is possible for a declarant/representative to request the cancellation of a pre-logged declaration via IE414 message submitted to IDMS.

The message foreseen for cancellation of the pre-logged declarations is the same as the one used to request the invalidation of a customs declaration.

## AMENDMENT OF THE CUSTOMS DECLARATION AFTER RELEASE OF GOODS

\*The following diagram depicts the flow of the exchange for an amendment of the Customs declaration.



Commented [TD5]: I'm expecting also an IE460 in this flow

Commented [SV6R5]: No 460

Pursuant to Article 173(3) UCC amendment to a customs declaration is possible after the release of the goods upon a request by the declarant lodged within three years of the acceptance of the declaration in order to comply with his/her obligations related to the placing of the goods under the customs procedure concerned.

When the movement is under status "Goods Released", an amendment of the customs declaration is also possible.

When the amendment request was received from the declarant. The amendment request can be replied to the declarant by either an **acceptance IE404** message or a **rejection notification IE456**.

The amendment of the following data groups and data items is not allowed:

Data elements that cannot be amended in the declaration:

- No amendment allowed for <IMPORTER>
- No amendment allowed for <REPRESENTATIVE>
- No amendment allowed for <DECLARANT>
- No amendment allowed for <PERSON PROVIDING GUARANTEE>
- No amendment allowed for <PERSON PAYING CUSTOMS DUTY>
- No amendment allowed for <CUSTOMS OFFICE OF PRESENTATION>
- No amendment allowed for <IMPORT OPERATION.MRN>
- No amendment allowed for <IMPORT OPERATION.LRN>
- No amendment allowed for <IMPORT OPERATION.Declaration type>
- No amendment allowed for <IMPORT OPERATION.Additional declaration type>
- No amendment allowed for <ADDITIONAL FISCAL REFERENCE>
- No amendment allowed for <COMMODITY CODE.Harmonized system subheading code>
- No amendment allowed for <COMMODITY CODE.combinedNomenclatureCode>
- No amendment allowed for <COMMODITY CODE.taricCode>
- No amendment allowed for <DUTIESANDTAXES.methodOfPayment>
- No amendment allowed for <DEFERREDPAYMENT>

Commented [TD7]: I'm missing method of payment and deferred payment

Commented [TD8]: Customs office is not mentioned in our use case

Commented [SV9R8]: We gaan die moeten bijzetten dan

Commented [TD10]: +  
CommodityCode.combinedNomenclatureCode  
CommodityCode.commodityCode.taricCode

### IE413 - CUSTOMS DECLARATION AMENDMENT

The declarant may request an amendment to certain elements in the customs declaration as provided for in Article 173 UCC. IDMS system allows for the amendment of the customs declarations before the release of goods for import, in accordance with Article 173(1) and (2) UCC. The declarant can submit an amendment request to IDMS with **message IE413** after the declaration had been accepted. The amendment will be rejected if the state of the declaration is "Under Control" or "Awaiting risk analysis".

### IE404 - AMENDMENT ACCEPTANCE

After a successful validation of the customs declaration amendment (a verification of the authorization of the holder, validation of declarant, the goods that are part of the authorization, declared different codes and many other checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure)

IDMS system sends a notification 'Amendment Acceptance' (IE404).

### IE456 - CUSTOMS DECLARATION REJECTION

If legal conditions are not fulfilled, the IDMS system sends a **rejection message (IE456)** containing the functional or technical error.

### IE 460- IMPORT CONTROL DECISION NOTIFICATION

In respect of a customs declaration already accepted (MRN Allocated), an **Import control decision notification (IE460)** is sent to the declarant/representative (independently of the AEO status) to inform of the upcoming control activities and to require the supporting documents, if needed.

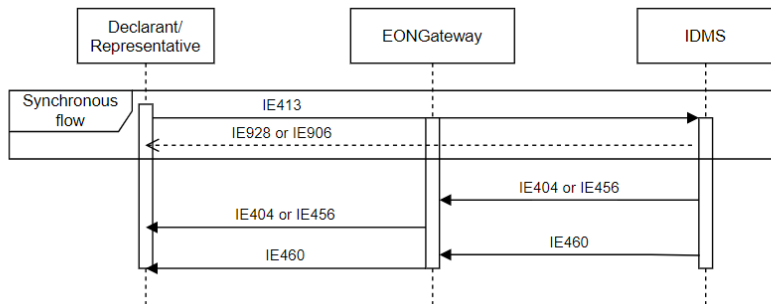
If there is no control expected, the IE460 message is not sent.

### IE429 - NOTIFICATION FOR RELEASE

The corrected notification for release is then sent with the appropriate amounts of the import duty and other charges.

## CORRECTION OF PRE-LODGED DECLARATION

*\*The following diagram depicts the flow of the exchange for an amendment of the Customs declaration.*



Since the pre-lodged declaration has no legal effects, the correction of a pre-lodged declaration is not foreseen in the customs legislation. It is important to highlight that the principles for amendment foreseen in

Article 173 UCC are applicable only to declaration already accepted by customs and therefore, are not applicable to the pre-lodged declaration.

IDMS system allows for the declarant to correct the data initially submitted as pre-lodged declaration by sending **IE413 message** before the acceptance of the pre-lodge declaration, i.e., while the movement is in the state "Registered and Waiting for Presentation of Goods".

Until the acceptance (MRN allocation), the pre-lodged customs declaration has no legal effect and because of this there are no limitations and conditions for its corrections. Furthermore, a correction of a pre-lodged declaration (IE413) can be initiated at any time prior to the acceptance of the import declaration. This is not applicable for the accepted customs declaration as it constitutes a legal act and has a legal effect.

The correction of the pre-lodged customs declaration can be requested by the declarant, using the same message (IE413) that is used in the case of amendment of the customs declaration, but the process is different. In case of pre-lodged declaration, as Article 173 UCC is not applicable, the correction can be used by declarant/representative to correct in practice all the data of the pre-lodged declaration.

The declarant can send more than one declaration amendment request (IE413) for a pre-lodged declaration to correct the data, which can be responded either with a positive (IE404) or negative (IE456) message. IDMS system will store the latest dataset of the pre-lodged declaration (pre-lodged IE415 with latest corrections if applicable).

Instead of sending the correction request via IE413 message for the pre-lodged customs declaration, the declarant may always lodge a new pre-lodged declaration with the correct data. In this case for the previous pre-lodged declaration, the declarant can submit a cancelation request (IE414) or to do nothing and after expiration of the time limit for presentation of goods (30 days) the previous pre-lodged declaration will be rejected automatically by the system.

#### **Correction after customs informed the AEO trader about intention to control the goods.**

As referred above, any correction of a customs declaration before its acceptance is not treated as an amendment in the meaning of Article 173 UCC and consequently is not covered by Article 173 (2). Therefore, the conditions/limitations laid down in that provision do not affect any corrections of a pre-lodged declaration. Regarding Article 24(3) UCC DA, customs authorities can send notification (IE460) to AEO trader in advance to inform him about the intention to control.

It is possible to initiate a correction of a pre-lodged declaration at any time, independently of the fact that the AEO trader has been informed about the intention to potentially control the goods, until the presentation notification is lodged.

It is necessary to highlight that amendment of the accepted customs declaration is different, where according to Article 173 (2) UCC amendment of customs declaration is not allowed when the customs authorities have informed the declarant that they intend to examine the goods.

#### **IE404 - AMENDMENT ACCEPTANCE**

After a successful validation of the customs declaration amendment (a verification of the authorization of the holder, validation of declarant, the goods that are part of the authorization, declared different codes and many other checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure)

IDMS system sends a notification 'Amendment Acceptance' (IE404).

#### IE456 - CUSTOMS DECLARATION REJECTION

If legal conditions are not fulfilled, the IDMS system sends a **rejection message (IE456)** containing the functional or technical error.

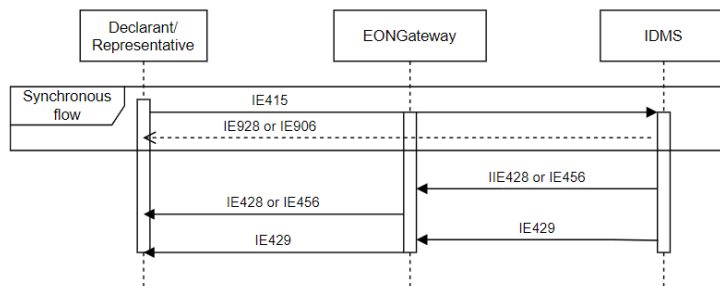
#### IE 460- IMPORT CONTROL DECISION NOTIFICATION

An **import control decision notification (IE460)** message can be sent for a customs declaration lodged in accordance with Article 171 of the UCC. If the declarant has an AEO status, he/she he will be notified that the customs authority intends to control his goods before presentation to customs.

If there is no control expected, the IE460 message is not sent.

### DECLARATION UNDER THE PROCEDURE COVERED UNDER ARTICLE 182 OF THE CODE (EIDR)

\* The following diagram depicts the flow of the exchange for a Customs declaration under EIDR



#### What is part of the first release:

- reception, validation (same as a standard declaration) of a supplementary declaration type Z under the procedure covered under article 182 of the code (EIDR)

#### What is NOT part of the first release (but that will come in a later phase of the project):

- Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import.

The presentation is therefore out of scope and remains in the current processes of PLDA or other according to your authorization.

- reception, validation (same as a standard declaration) of **periodic** supplementary declaration type Z under the procedure covered under article 182 of the code (EIDR)

Periodic declaration type Z remains in the current processes of PLDA (e-globalisation)

#### IE415 - CUSTOM DECLARATION

When the customs declaration is lodged under EIDR, then the additional declaration type is equal to "Z". The declarant submits the standard **customs declaration** via **IE415** message to IDMS.

This is not a summary declaration.

#### IE928- POSITIVE AKNOWLEDGEMENT

Following the sending of an IE415 message by the trader, a validation is performed by the IDMS system. If the input message (IE415) is technically validated (Yaml compliant), the trader will receive a **synchronous positive acknowledgement message (IE928)** containing the correlationID.

With this correlationID the trader can eventually pull the asynchronous response messages.

#### IE906- NEGATIVE AKNOWLEDGEMENT

If the input message (IE415) is not technically valid (XSD/Yaml NOT compliant), the traders will receive a **synchronous negative acknowledgement message (IE906)** containing the technical error.

#### IE428 - CUSTOMS DECLARATION ACCEPTANCE

After a successful validation of the customs declaration (a verification of the authorization of the holder, validation of declarant, the goods that are part of the authorization, declared different codes and many other checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure) and when it is identified that the goods are presented, IDMS system accepts the declaration and a MRN is assigned to the Customs Declaration. IDMS system sends a notification '**Acceptance of Customs Declaration (IE428)**' to the sender of the declaration, containing the created MRN.

#### IE456 - CUSTOMS DECLARATION REJECTION

If legal conditions are not fulfilled, the IDMS system sends a **rejection message (IE456)** containing the functional or technical error.

#### IE429 - NOTIFICATION FOR RELEASE

According to Article 194 UCC, the customs authorities shall release the goods when the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, and as soon as the particulars in the customs declaration have been verified or are accepted without verification.

In the cases when it is identified that the goods will be released, IDMS communicates the final decision for release of the goods to the declarant with message IE429.

The final decision concerning the release of the goods for import considering:

- the conditions for placing the goods under the procedure concerned are fulfilled.
- the amount of the import duty and other charges are secured/paid.

As the goods are in free circulation, it is not possible to carry out a first-line check at the time of the declaration, but a posteriori check is always possible.

## ADDITIONAL INFORMATION – PRACTICAL GUIDE

### USAGE OF DATA GROUPS AT HEADER AND GOODS ITEM LEVEL

In general, in an import declaration, only the D (Declaration), GS (Goods Shipment) and SI (Shipment Item) levels can be used.

When a data element is used on Declaration or Goods Shipment level it covers all items. If only one item is different, the D.E (Data element) cannot be used on Declaration or Goods Shipment level and has to be declared on item level.

There are some Data Groups (D.Gs) and Data Elements (D.Es) that can be found both at Declaration or Goods Shipment level level (meaning the declaration and good shipment level) and at goods item level. These D.Gs and D.Es can be grouped into two categories which are the following:

- The D.G./D.E. that can be declared either only at Declaration or Goods Shipment level or only at Goods Item level;
- The D.G./D.Es that can be declared either at Declaration or Goods Shipment level or at Goods Item level or at both levels at the same time.

For the first category a general principle applies across all messages, where specific technical rules are in use to verify that when information is common for all the declared Goods Items, then this information should be reported on Declaration or Goods Shipment level level (D/GS) and not on Goods Item level (SI). The D.Gs and D.Es for which the above principle applies are presented below:

#### Data Groups:

- Additional supply chain actor
- Buyer
- Seller
- Exporter
- Destination

#### Data Elements:

- Nature of transaction
- Gross mass
- Reference number/UCR
- Country of Dispatch

The second category refers mainly to the documents related D.Gs, which can be declared either on Declaration or Goods Shipment level or on Goods Item level or on both levels. It should be highlighted that when a specific document is declared on Declaration or Goods Shipment level, the information relates to the whole declaration, and it cannot be declared on item level again. These D.Gs are presented below:

- Previous Document;
- Supporting Document;
- Additional Reference;
- Additional Information;

- Transport document;
- Authorisation;
- Additional fiscal reference;
- Additions and deductions.

For both categories, the above D.Gs are optionally declared, and the 'Goods Shipment' related information shall be recorded at Declaration or Goods Shipment level and the 'Goods Item' related information shall be recorded at the respective goods item level. The rationale behind this is that there might be specific documents (or Data) that concern the entire declaration, but there might also be documents that concern specific goods items.

**D.G./D.E. that can be declared either only at Declaration or Goods Shipment level or only at goods item level**

Example 1

The declarant would like to import two goods items where the exporter is different for each goods item (Company 1 Ltd. and Company 2 respectively), but the buyer is company A for both goods items. Additionally, country of dispatch is also different for each goods item since Albania is declared for the goods item #1 and Serbia for the goods item #2.

Consequently, the buyer details since are common for both goods items, will be declared at Declaration or Goods Shipment level, while the exporter and country of dispatch details that differs between the two goods items shall be declared at goods item level.

**D.Gs that can be declared either at Declaration or Goods Shipment level or at goods item level or on both levels – for example, D.G. 'Previous document'.**

Example 2

The declarant lodges a supplementary declaration, which have been released with a simplified declaration covering 2 goods items. In the DG 'Previous document' on GS level as previous document is declared the MRN of the simplified declaration since it relates to both goods items.

DG Previous document on GS level	Value of the sub D.E.
Sequence number	1
Type	NMRN
CC qualifier	
Reference number	22ES002801I00093R4

In the DG 'Previous document' on item level is declared the MRN of the declaration for the previous procedure discharged. In this case the goods were under temporary storage, and the declaration for temporary storage was lodged.

Goods item 1

DG Previous document for goods item 1	Value
---------------------------------------	-------



Sequence number	1
Type	NMRN
CC qualifier	FR
Reference number	22FR002801I00093W1
Type of packages	0
Number of packages	0
Measurement unit and qualifier	D
Quantity	0
Goods item identifier	3

#### Goods item 2

DG Previous document for goods item 2	Value
Sequence number	1
Type	NMRN
CC qualifier	FR
Reference number	22FR002801I00094W2
Type of packages	0
Number of packages	0
Measurement unit and qualifier	D
Quantity	0
Goods item identifier	4

## DOCUMENTS-RELATED GROUPS

This chapter intends to describe the usage of each document-related D.G in IE415 message.

During the data harmonization activity in 2019-2020, it was decided that D.E. 2/1 Simplified declaration/Previous document and D.E. 2/3 Documents produced, certificates and authorisations, additional references shall be split to separate data elements taking into consideration the business and IT needs as well.

The following document data groups were approved and implemented in Annex B to the UCC DA.

## PREVIOUS DOCUMENT

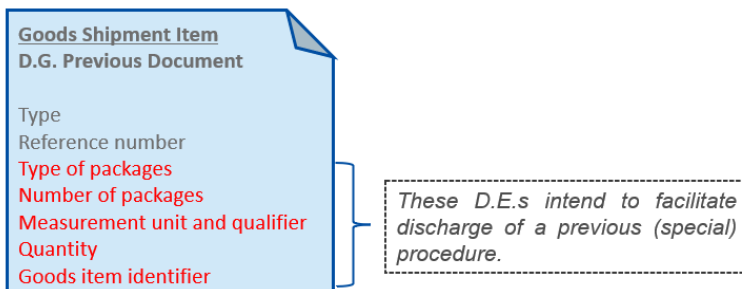
Generally, D.G. 'Previous Documents' refer to the declaration concerning the previous customs procedures (CL214), e.g., in a standard customs declaration for free circulation following a special procedure, for instance the customs warehousing procedure (requested procedure/previous procedure 4071), the customs declaration for customs warehousing (71 00) shall be registered under this D.G. In case the given previous document concern all goods items of the declaration, it can be indicated in D.G. 'Previous Documents' at goods shipment level, otherwise, it should be indicated in the same D.G. 'Previous Documents' existing at goods item level.

The structure of the D.G. is different at Goods shipment and at Goods Item levels. At Goods shipment level the D.G. contains only the 'Type' (CL214 - Previous Document Type Common) and the 'Reference number' of the document, while at goods item level, additional data items exist which are the following: "Goods item identifier", "Type of packages", "Number of packages", "Measurement unit and qualifier" and "Quantity". These data items intend to facilitate the discharge of a previous (special) procedure (e.g., resuming the above referred example - procedure/previous procedure 4071 - these data items make it more visible what were the quantities of a specific goods item declared in the customs declaration for placing goods under free circulation following the previous customs warehousing procedure).

In this context, at the shipment level, we anticipate the NCLE reference in the case of a procedure under EIDR (Entry in Declarant's Records) and the MRN (Movement Reference Number) of the simplified declaration in the case of a supplementary declaration. These references aid in linking the shipment to the corresponding customs procedures and ensure accurate processing within the system.

### Write-off

For **writing off** purposes D.G. previous document can be used **only on goods item level**, because the details related to the writing-off of the goods declared in the previous document concerned can be declared only on item level.



Here is the list of documents for which IDMS will be able to automatically write-off in the GoodsFlow and the GoodsAccounting.

IDMS is able to determine which merchandise accounting it should go to based on the document reference. If the provided reference does not allow write-off the statement will be rejected using the **rejection message (IE456)**.

Additionally, it's important to note that the information within this data group represents that of the previous document with the quantities to be write off.

**Write off Goodsaccounting (PNTS)**

**Previous document TSD**

- Previous document type :N337
- Previous document reference :  
TSDMRN format  
penultimate character U  
(CRN) [0-9]{2}[A-Z]{2}[A-Z0-9]{12}[U]{1}[0-9]

**Commented [TD11]:** formatting of below section makes it difficult to read

**Previous document H2- Special procedure — Storage — Declaration for customs warehousing**

- Previous document type :NMRN
- Previous document reference :  
H2MRN format  
penultimate character R  
[0-9]{2}[A-Z]{2}[A-Z0-9]{12}[R]{1}[0-9]

**Write off Goodsflow (PLDA)**

**Previous document IM7**

- Previous document type : NMRN
- Previous document reference :  

<b>"G"</b>	<b>a1</b>	<b>The "G" indicates the reference is for Goodsflow</b>
MRN		MRN of the IM7
- Example value : G19BEI0000051029076

**Previous document Sato air freight**

- Previous document type :N337
- Previous document reference :  

<b>code type document</b>	<b>n1</b>	<b>"1"</b>
manifestnumber - flightdate	n6	YYMMDD
manifestnumber - flightnumber	an..8	
delimiter	*	
AWB number	an..35	

- Example value : 1191028SN3592\*2046932421

**Previous document Sato Lyst**

- Previous document type :N337
- Previous document reference :

<b>code type document</b>	<b>n1</b>	<b>"2"</b>
lyst number - warehouse code	a3	
lyst number - sequencenumber	n5	
HAWB number	an..15	

- Example value : 2DSV00776EDC0157548

#### Previous document Sato sea freight

- Previous document type :N337
- Previous document reference :

<b>code type document</b>	<b>n1</b>	<b>"3"</b>
manifestnumber - ship stay		
residence number	n6	ssr a.k.a. registration number; manifest a.k.a. mani IMO number, a.k.a. Lloydsnumber: 1letter + 6 or 7 numbers
manifestnumber - IMO Number	an..8	
delimiter	*	
agentcode	an..6	
delimiter	*	
manifest article number	n4	e.g. 0001
delimiter	*	
manifest article item number	n4	
delimiter	*	
B/L number	an..35	

- Example value: 3270675L9410789\*ANFREI\*0014\*0001\*EGLV450341813055

#### Write off NCTS4

### SUPPORTING DOCUMENT

The supporting documents are the ones required for the application of the provisions governing the customs procedure for which the goods are declared (Article 163, para 1 UCC). These documents should be declared in the customs declaration under D.G. 'Supporting Document' with the related codes in **CL213** (Supporting Document Type). Similarly, to D.G. 'Previous Document', the D.G. 'Supporting Document' also has different structure at Goods shipment and at Goods Item levels. The additional data items concern the writing-off of the goods declared in the declaration concerned, in relation to the import licenses and certificates. Such details shall include the reference to the authority issuing the license or certificate concerned ('Issuing authority name'), the period of validity of the license or certificate concerned ('Validity date'), the writing-off amount or quantity and the respective measurement unit ('Measurement unit and qualified', 'Quantity', 'Currency', 'Amount').

### TRANSPORT DOCUMENT

D.G. 'Transport Document' shall refer to the transport document with which the goods have been brought into the customs territory of the Union. It includes the relevant codes (**CL754** – Transport Document Type)

for the type of transport document, followed by the reference number of the document concerned. The structure of this D.G. is the same at Goods Shipment and Goods Item level.

**For the writing-off purpose of a TSD or a transit procedure the first transport document will be used.**

## ADDITIONAL REFERENCE

Under D.G. 'Additional Reference', the declarant can register all the TARIC document type codes (CL380 - Additional Reference) starting with letter Y that cover no physical certificates and documents. This means that only the type of the document is required, and no reference number is needed to be declared. The structure of this D.G. is the same at goods shipment and goods Item level.

## AUTHORISATION AND SUPPORTING DOCUMENTS

According to Annex B of the UCC DA, under D.G. 'Authorisation' only authorisations of Annex A of the UCC DA can be used. The usage of a separate D.G. can make easier the validation of the authorisation that should be the first step when a declaration is lodged. All other authorisations, permits, certificates and other types of documents shall be registered under D.G. 'Supporting documents'.

Additionally, there are differences between the D.G. 'Authorisation' used at header (D-declaration level) and item level (SI level) as follows:

Commented [TD12]: you mean "header"?

- The authorisation corresponding to the requested procedure code must be filled-in at declaration level, with the exception of End Use authorisation, the requested procedure code must be the same for all goods items included in the declaration.
- For end use authorisation (requested procedure 44), if the same authorisation is covering all items, it must be declared at declaration level; otherwise, it must be declared at item level. Additionally, in case of end use authorisation its type should be declared because there are 2 types of end use authorisation (C990 end use authorisation ships and platforms and N990- EUS - authorisation for the use of end use procedure) and they are usually related to a certain goods item).
- The authorisation corresponding to the previous procedure (if any) must always be filled-in at item level.
- In the case of binding information (BOI and BTI), authorisations can be registered also either at Declaration or Goods Shipment level (if they concern to all goods items declared) or at item level (if they concern to a specific good item of the declaration only). In such case, the data sub-elements 'Type' and 'Holder of the authorisation' shall be provided as well.

## IDENTIFICATION OF THE ACTORS

In the import declaration, there can be found the following parties:

- Importer
- Declarant
- Representative
- Buyer
- Seller
- Exporter
- Person providing a guarantee
- Person paying customs duty

- Additional supply chain actor

The importer and the declarant should be always required, whilst other parties are dependant or optional and required in specific cases, for example the buyer should be declared only in case it is different from the importer.

As a rule, the identification of the parties is done through the D.E. 13 01 017 000 (Identification number), where EORI or TCUIN can be used.

Following Annex B requirements, in IDMS it is defined that when the Identification number, is declared (for instance the EORI number), then the name and address shall not be used. Otherwise, the name and address are mandatory to be filled in. In other words, if the registered identification number of the party concerned cannot be validated by the national application, the name and address shall be registered.

This should be understood that if the EORI is valid (can be found in the EOS Data base) the name and address of the person concern will be extracted and populated automatically in the D.Es name and address. If the EORI declared is not valid (cannot be found in the EOS DATA base) the declaration will be rejected. Consequently, the name and address should be declared only in case the person concerned (a party in the declaration) has no EORI registration.

It should be noted also that in most of the cases all the parties (like declarant, representative, will have an EORI registration since they are EO5 and it is required by the legislation), but it is possible for example the exporter, who is a person established outside the EU in the import customs declarations, to be identified through his name and address only, if he has not an EORI registration.

Regarding the representative it shall be noted that only the Identification number and status shall be registered in the import declaration considering that the representative shall always possess an EORI number and during the cross-check of the EORI number the name and address information is available in the EORI database.

According to the Annex B, it is also possible to fill in Contact person information next to each actor. Adding this information is optional and the given person is not affected by any legal consequences in the case of infringement. The main aim of this information is to ensure a better cooperation and communication between the customs authority and the person involved into the given customs procedure.

## DECLARANT AND REPRESENTATIVE

The notion of "declarant" is defined in the customs code (see Article 5(15) UCC) as the person lodging a customs declaration in his own name (indirect representation) or in whose name such a declaration is lodged (direct representation).

- Article 18 UCC provides for the possibility to appoint a custom representative, direct or indirect.
- Article 170 (1) 2nd subparagraph UCC allows a representative to lodge a custom declaration when such declaration imposes particular obligations on a specific person;
- Article 27 (1) UCC IA on the implementation of Article 39 (d) UCC (criteria for granting the status of authorised economic operator) states that such criteria is to be fulfilled by "the applicant or the person in charge of the applicant's customs matters" which, in the view of some Member States, could be a direct or indirect representative. In the latter situation, both the importer and the indirect representative would be jointly liable for the customs liabilities arising from the relevant transaction.

The importer may decide to appoint a customs representative for the purposes of completion of the customs formalities foreseen in the UCC legislation. In accordance with Article 18 UCC, the importer may be represented either by an indirect representative or by a direct representative.

- In case the importer has an AEO status and he wants to appoint a representative to apply that customs simplification (for example lodging the customs declaration), only direct representation is possible.
- In case the importer has not an AEO status he can appoint an indirect customs representative, who is an AEO and as thus acting in his own name as declarant, to apply that customs simplification when he works on behalf of the importer.

In the cases when the importer decides to complete the customs formalities without using of a customs representative, the D.G. 'Declarant' should be filled in with the importer's data and the D.G. 'Representative' will be empty, since no representative was appointed by the importer.

Therefore, three main business cases can be defined, related to declarant and representative.

### No Representation

- Only one actor exists in the import declaration (Importer)
- Importer is equal with the Declarant, meaning that D.G. Importer and D.G. Declarant are filled in with the same EORI in IE415,
- D.G. Representative is not to be used in IE415.

### Direct Representation

- Two actors are involved in the import declaration (Importer and Direct Representative).
- Representative represents the declarant in a direct status. The D.G. Representative is filled in with the direct representative's EORI and the status is '2'(direct).
- **Importer is equal with the Declarant**, meaning that D.G. Importer and D.G. Declarant are filled in with the importer's EORI in IE415.

### Indirect Representation

- Two actors are involved in the import procedure (Importer and Indirect Representative)
- **Importer is different from the Declarant**, meaning that D.G. Importer and D.G. Declarant are filled in with the different EORIs in IE415. The D.G. Declarant is filled in with the EORI of the indirect representative of the importer. The D.G. Importer is filled with the EORI of the importer.
- In this case the EORI of indirect representation (status 3) cannot be declared, (see D.E. 1306 000 000 definition in UCC DA Annex B)

## TRANSPORT EQUIPMENT

The D.G. Transport Equipment is structured to include the D.G. Container identification number. When container(s) are utilized (indicated by container indicator = 1), it is mandatory to record at least one container ID. Additionally, the declarant has the option to accurately register the container(s) in which the goods are placed, if containerized.

When container(s) is used (i.e., container indicator = 1) at least one container ID must be recorded.

If only one container ID is indicated then D.G. Goods reference is optional, for the case, when all goods items in the declaration are in this container.

If this is not the case, the DG Goods reference should be used to indicate which goods items are containerized, and which are not.

In case there are indicated more than 1 containers, then in every iteration of D.G. 'Transport Equipment' the container ID shall be recorded along with the relevant Declaration goods items under D.G. 'Goods reference'

## TRANSPORT MEANS AT ARRIVAL AND AT THE BORDER

In the import declaration, the declarant can register the transport means at arrival and at the border taking into consideration the requirements of Annex B of UCC DA. The following data groups and data elements are available to provide information to the customs authority for means of transport:

- D.E. Mode of transport at the border
- D.E. Inland mode of transport
- D.G. Arrival transport means
- D.G. Active border transport means

D.E. Inland mode of transport must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union.

## STATISTICAL VALUE

The main concept is that the information exchange concerning the statistical value always happens in EUR and mandatory.

## LOCATION OF GOODS

In IDMS, for import declarations in Belgium only the type of location UNLOCODE will be accepted.

According to Article 172 UCC, a customs declaration shall be accepted provided that the goods have been also presented. Meanwhile, it is worth mentioning that according to Article 171 UCC, the declarant has also the possibility to lodge a customs declaration prior to the presentation of the goods. That is why the D.G. Location of goods depends on D.E. Declaration type in the declaration message (IE415).

In the case of pre-lodged declaration, registration of the location of goods is not mandatory. But then, in the presentation notification (IE432) this information shall be provided to customs. However, if the pre-lodged declaration (IE415) still contained the D.G. Location of goods, this information can be overwritten by the information provided in the presentation notification (IE432) as the declarant might not know the exact location of the goods before the goods are presented.

## WAREHOUSE

For a declaration falling under column H2, Annex B of the UCC DA specifies that the D.E. 'Warehouse' type S is mandatory for customs warehousing.



## COUNTRY OF DISPATCH (16 06 000 000)

The intention of this D.E. is to obtain relevant information, whether the goods were subject to commercial transaction, while on their way from the initial transport related country of export to their release into the customs procedure. All countries traversed between the initial transport related country of export and the Member State where the goods are located at the time of release into the customs procedure are considered intermediary countries.

Should the goods, while in an intermediary country, have been subject to e.g. a sale, then this intermediary country would become "country of dispatch/export". In case of repetitive sales on the way, the last intermediary country would be "country of dispatch/export".

The term commercial transaction should foremost cover any transaction which either changes the nature of the good (e.g., processing) or which has effect on who is (to become) owner of the goods. Any action of handling the goods to preserve them or to rearrange their transport must not be considered.

If neither a commercial transaction (e.g., sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, the relevant Union code should be entered to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such a stoppage or commercial transaction has taken place, the last intermediate country should be indicated.

## ORIGIN

The D.E. "Country of origin" (16 08 000 000) and D.E. "Country of preferential origin" (16 09 000 000) are grouped under DG "ORIGIN". Following the Annex B requirements several technical conditions and guidance govern how to fill in the fields in the D.G, dependant on the codes declared in D.E. "Preference" (14 11 000 000).

### COUNTRY OF ORIGIN (16 08 000 000)

In this D.E. information about the country of non-preferential origin should be entered. The rules for the non-preferential origin are laid down in Title II Chapter 2 of the UCC. The country of non-preferential origin can be different from the country of preferential origin. The country of non-preferential origin will trigger measures outside of preferential agreements that are based on the origin (e.g. collection of anti-dumping duties; certain tariff quotas).

This D.E. is required in 2 cases:

- no preferential treatment is applied or
- the country of non-preferential origin is different to the country of preferential origin.

### COUNTRY OF PREFERENTIAL ORIGIN (16 09 000 000)

In this D.E. information about the country of preferential origin should be entered. The rules for the preferential origin are established in bilateral or multilateral agreements, the EU has concluded with third countries or groups of third countries. The country of preferential origin can be different from the country of non-preferential origin. The country of preferential origin is the basis for preferential treatment as foreseen

in the bilateral or multilateral agreement, the EU has concluded with the relevant third country or group of third countries.

This D.E. is required if a preferential treatment based on the origin of the goods is requested in D.E. 14 11 000 000 Preference, where the first digit of the respectful codes is 2 or 3.

It's worth to be mentioning that no Code List (CL) is associated to this D.E. avoiding the duplication of TARIC values in a separate CL.

Therefore, from practical point of view the trader can directly use the TARIC database to complete the relevant code in the customs declaration and then the validation will be done directly in TARIC.

It should be noted also that this is one of the D.Es, which can be omitted in the simplified declaration, where the conditions prescribed in the authorisation for use of simplified declaration allow Member States to defer the collection of this D.E. in the supplementary declaration.

## TYPE OF PACKAGES AND SHIPPING MARKS

The D.E. 'Type of packages' existing under D.G. 'Packaging' refers to the smallest external packaging unit in accordance with UNECE recommendation 21. The cardinality of the D.G. (99x) allows the declarant to declare several types of packages if the goods are packaged in such way.

Regarding the 'Number of packages' (under D.G. 'Packaging'), if two or more different goods items are packaged together, then the actual number of these packages is entered only on one goods item and for the other goods item, the number of packages shall be zero ('0'). In such cases the declared 'Shipping marks' (under D.G. 'Packaging') for the goods items packaged together must be identical.

### EXAMPLE

A declarant/representative would like to declare for import three goods items:

1. Mobile phones;
2. Earphones;
3. Mobile cases.

The first two goods items (Mobile phones and Earphones) will be packaged together in five (5) cartons, while the "Mobile cases" will be packaged alone in four (4) plastic boxes. Therefore, the declarant will have to declare the packaging details per goods item as following:

#### GOODS ITEM #1: Mobile phones

##### PACKAGING #1:

Type of packages: CT (Carton)

Number of packages: 5

Shipping marks: AB123456789

### GOODS ITEM #2: Earphones

Type of packages: CT (Carton)

Number of packages: 0

Shipping marks: AB123456789

### GOODS ITEM #3: Mobile cases

PACKAGING #2:

Type of packages: 4H (Box, plastic)

Number of packages: 4

Shipping marks: XY987654321

Since the first two goods items are packaged together in the same cartons, the number of packages will be declared either to the first goods item or to the second goods item. In this specific example, the number of packages is declared only to the first goods item and for the second goods item, the declared number of packages must be zero ('0'). As a pre-requisite the shipping marks of common packages that contain the two goods items must be the same (AB123456789).

I/N	Goods Item	Type of packages	Number of packages	Shipping marks
1	Mobile phones	CT (Carton)	5	AB123456789
2	Head phones	CT (Carton)	0	AB123456789
3	Mobile cases	4H (Box, plastic)	4	XY987654321

## PAYMENT INFORMATION

In the declaration process, each goods shipment item can have its own specified method of payment. However, it's crucial to maintain consistency across all items within a single declaration. This means that all goods shipment items must either share the same method of payment or have compatible combinations of methods.

For example, if one item in a declaration is assigned method A, all other items should also use method A. Similarly, if one item has methods G and D, then all other items must have the same combination of methods, ensuring uniformity throughout the declaration.

### THE FOLLOWING CODES MAY BE USED

- A - Payment in cash
- B - Payment by credit card
- C - Payment by cheque
- D - Benelux guaranty
- E - Deferred or postponed payment
- G - Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)

- H - Electronic credit transfer
- P - FRCT

#### POSSIBLE COMBINATIONS OF METHOD OF PAYMENTS

- 1 method of payment: A, B, C, E, H or P
- 2 method of payments:
  - G and one of "A, B, C, E, H or P"
  - D and one of "A, B, C, E, H or P"
- 3 method of payments: G and D and one of "A, B, C, E, H or P"

Commented [TD13]: You copied my document and there was a mistake, D is in the list of options when it shouldn't be.

It's important to note that the linkage with tax types is not required in the declaration, as this will be automatically handled by the IDMS (Import Declaration Management System) based on the specified method of payment.

Each tax type is meticulously linked to the appropriate method of payment within our database. This ensures that information is accurately transmitted in IE428 and IE429 and is correctly displayed in the user interface.

In essence, when the method of payment G (for IOSS or Deferral VAT) is utilized, all VAT (B00) taxes, irrespective of their status as payable taxes or guarantees, must be linked to G. This is because, for VAT, IOSS, and Deferral VAT, precedence is given over other payment methods.

Moreover, two specific methods of payment are designated for guarantees: D (for Benelux) and R. Any tax categorized as "secured" in Tarbel constitutes a guarantee.

#### USE OF DEFERRAL VAT

The postponement of payment is subject to:

1. An **authorization** issued by the central departments of the General Tax Administration. This authorization does not have to be presented to customs when clearing the goods;
2. The advance payment of an amount as VAT to the postal current account of the VAT office indicated by the central services.
3. When importing, the declarant must file an import declaration at the competent customs office.
4. The declarant **must** mention in the Method of payment the code "G".
5. The additional fiscal reference with role FR1 **must** be completed with the authorization number assigned to the recipient.

The system will automatically verify if the provided reference is properly linked to the importer. Furthermore, the system checks if the importer holds a license, and if it is not mentioned when it should be, the declaration will be rejected.

Therefore if the deferral vat must be used and it is not mentioned in the declaration, the declaration will be rejected using the **rejection message (IE456)**.

## BUSINESS RULES AND ERROR REASON

For this point, please refer to the document published on our website.

### ERROR CODE

Code	Name EN	Remark
12	Codelist violation	Value of an element in a message is outside the predefined set of values or not part of the applicable business/technical code list. This type of error is applicable to all elements with code values, so it is also applicable to those elements that identify a message type.
13	Codelist violation	A mandatory/required element is missing in the received data following the validation of Rule or Condition , e.g. a required element is not present.
14	Rule violation	
15	Condition violation (Not allowed)	An element is not allowed to have a value due to the following two reasons: The element is not allowed to be present according to some additional condition, e.g. if type of packages has the value 'UNPACKED' then number of package cannot have a value (condition C0060 ).
26	Duplicate Message ID	The same interchange is received again. Duplication is detected by reception of a message identifier that has already been received.
90	Unknown MRN	Notification that one or more numeric characters were used in an alphabetic element or that one or more alphabetic characters were used in a numeric element.
92	Message out of sequence	
93	Invalid MRN	The structure of the MRN is not conform specifications
99	National error	

## INFORMATION MODEL DESCRIPTION

For this point, please refer to the documents published on our website.

The message data model has been completely revised in order to be aligned with CCI phase 2 and the subsequent integration of additional declaration type 'U' and 'V' in order to avoid modifying the structure at that time.

### XSD

The XSD are published

### YAML

The yaml are published