Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 28/2026**
Subject:	**AES Upcoming changes RFC 42**
Who should read:	**All those involved in Export Procedures and in submission of export declarations**
Related Notification:	**None**
Issued by:	**eCustoms Helpdesk**
Queries to:	**ecustoms@revenue.ie**
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1. Introduction

Revenue will apply changes to the Automated Export System (AES) to align with the European Commission technical specifications Request for Change (RfC) package 42

A summary of each item is listed in the attached document along with an Appendix giving the full description of the changes and how they impact the operation of AES.

The PIT4 environment has been updated to reflect RfCs 203, 205 and 211, the remainder will be included mid January 2027.

- Section 1 outlines a brief summary of the upcoming changes. This section includes the go live dates of these RfCs.

  - RfC 203, RfC 205 and RfC 211 – go live date is **07 December 2026**
  - RfC 209, RfC 218 and RfC 219 – go live date is **01 March 2027**

Section 2 provides a full description and impact of the RfCs.

2. Further information

If you need further information, please contact the following:

Please email us at ecustoms@revenue.ie with any queries in relation to this notification.



AES – RFC Package 42

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1. Introduction

The aim of this document is to provide an overview of the changes that will be introduced on a phased basis to AES to align with EU Requests for Change (RfCs) by 1st March 2027.

A summary of each item is listed in this document along with an Appendix giving the full description of the changes and how they impact the operation of AES.

The PIT4 environment has been updated to reflect RfCs 203, 205 and 211, the remainder will be included mid January 2027.

- Section 1 outlines a brief summary of the upcoming changes. This section includes the go live dates of these RfCs.

    - RfC 203, RfC 205 and RfC 211 – go live date is **07 December 2026**
    - RfC 209, RfC 218 and RfC 219 – go live date is **01 March 2027**

- Section 2 provides a full description and impact of the RfCs. Added text is highlighted in yellow throughout the appendices.

2. Section 1 Executive Summary

2.1 RFC 203 – Updating optionality of 'Additional Declaration type' in CC590C Exit Notification

Given that Data Element 'Additional Declaration Type' is not present in a Re-export Notification (CC570C) or an Exit Summary Declaration (CC615C), there has been a conflict with the requirement to declare this on the Exit Notification (CC590C). Therefore, the optionality of 'Additional Declaration Type' on the CC590C will be updated from 'R' Required to 'O' Optional.

Carriers had been instructed to default 'Additional Declaration Type' on the CC590C as 'A'

The impacted messages are: CC590C

This update is applicable from 07 December 2026. Declarants may continue to state 'A' or leave this blank.

See Appendix 1 for full details.

2.2 RFC 205 – Rewording of R0921 for Aircraft/Ship Supplies and additional transition rules

Currently, both declaration types ‘CO’ and ‘EX’ can be used to declare aircraft/ship supplies through the additional procedure code ‘F61’. However, aircraft/ship supplies should only be declarable on declaration type ‘EX’.

Rule R0921 shall be reworded to reflect the correct combination between the declared ‘Declaration Type’ and the ‘Country of Destination’. This rule shall be updated to take into consideration that aircraft/ship supplies can only be used with declaration type ‘EX’, and that where F61 is declared all country codes (both EU and non-EU) can be used.

A new rule R0992 will be attached to Goods Shipment/Goods Item/Procedure/Additional Procedure to prevent the additional procedure code ‘F61’ being used on a ‘CO’ declaration type. Three new transition rules will also be introduced to cover cases of open Export movements in the Member States’ systems accepted before the above changes.

The impacted messages are: CC512C, CC513C, and CC515C

These updates are applicable from 07 December 2026.

See Appendix 2 for full details.

2.3 RFC 211 – Update to condition C0680 relating to message CC583C

Condition C0680 will be updated to require Data Group ‘Customs Office of Exit (Actual)’ in the message CC583C when Export Operation/Enquiry Information Code equals ‘4’. This information is mandatory in the case of alternative evidence, and it should be communicated to the ‘Customs Office of Export’.

The impacted messages are: CC583C

These updates are applicable from 07 December 2026.

See Appendix 3 for full details.

2.4 RFC 209 – Update of AES Technical Specifications (additional data elements)

The introduction of Data Elements that were previously not required for the messages CC613C and CC615C.

This will include adding Data Elements ‘Type of packages’, ‘Number of packages’, ‘Measurement unit and qualifier’, ‘Quantity’ and ‘Goods item number’ under ‘Previous Document’, ‘Mode of Transport at the Border’ under ‘Consignment’, and Data Group ‘Active Border Transport Means’ Additionally, relevant code lists, CL017, CL018, CL219 and CL349,will be attached.

The impacted messages are: CC613C and CC615C.

These updates are applicable from 01 March 2027.

See Appendix 4 for full details.

2.5 RFC 218 – Updated AES Specifications (additional data elements)

Updates to messages CC512C, CC513C and CC515C. The updates include rewording of C0890, adding a new condition C0469, change to optionality in 'Customs Office of Exit' (Declared), adding data element 'Currency' under 'Tax Base'.

The impacted messages are: CC512C, CC513C and CC515C.

These updates are applicable from 01 March 2027.

See Appendix 5 for full details.

2.6 RFC 219 – Updated AES Specifications (alteration of format of two data elements)

This change includes the update of Data Element 'Additional identifier' from "an..4" to "an..8", and Data Element 'Specific circumstance indicator' from "an3" to "an..3".

The impacted messages are: CC507C, CC511C, CC512C, CC513C, CC515C and CC615C.

These updates are applicable from 01 March 2027.

See Appendix 6 for full details.

3. Section 2 Appendices

Appendix 1

RFC 203 – Updating optionality of "additional declaration type" on CC590C

- In message CC590C, the optionality of Data Item 'Additional declaration type' will be changed:

FROM

EXPORT OPERATION			
MRN	R	an18	G0002

Additional declaration type	R	a1	CL042	G0155
Manifest number	D	an..22		C0895
Discrepancies exist at exit	R	n1	CL027	

TO

EXPORT OPERATION				
MRN	R	an18		G0002
Additional declaration type	**O**	a1	CL042	G0155
Manifest number	D	an..22		C0895
Discrepancies exist at exit	R	n1	CL027	

Appendix 2

RFC 205 – Rewording of R0921 for Aircraft/Ship Supplies and additional transition rules

1. The rule R0921 will be updated as follows:

FROM:

Technical Description:

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/countryOfDestination is in SET CL208

ELSE /*/GoodsShipment/countryOfDestination is in SET CL207;

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL208

ELSE /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL207

Functional Description:

IF <EXPORT OPERATION.Declaration type> is EQUAL to 'CO'

THEN <GOODS SHIPMENT.Country of destination> is in SET CL208 (CountryCodeEUTerritory)

ELSE <GOODS SHIPMENT.Country of destination> is in SET CL207 (CountryCodeEligibleForExport);

IF <EXPORT OPERATION.Declaration type> is EQUAL to ‘CO’

THEN <GOODS SHIPMENT-GOODS ITEM.Country of destination> is in SET CL208

(CountryCodeEUTerritory)

ELSE <GOODS SHIPMENT-GOODS ITEM.Country of destination> is in SET CL207

(CountryCodeEligibleForExport)

TO:

Technical Description:

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/countryOfDestination is in SET CL208

ELSE

IF all iterations of /*/GoodsShipment/GoodsItem contain a Procedure/AdditionalProcedure/additionalProcedure being EQUAL to 'F61'
THEN /*/GoodsShipment/countryOfDestination is in SET CLxxx (i.e. /* supply delivery */)
ELSE /*/GoodsShipment/countryOfDestination is in SET CL207 (i.e /* pure export */)

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL208

ELSE

IF any iteration of /*/GoodsShipment/GoodsItem/Procedure/AdditionalProcedure/additionalProcedure is EQUAL to 'F61'

THEN /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CLxxx

ELSE /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL207;

Functional Description:

IF <EXPORT OPERATION.Declaration type> is EQUAL to 'CO'

THEN <GOODS SHIPMENT.Country of destination> is in SET CL208 (CountryCodeEUTerritory)

ELSE

IF all iterations of <GOODS SHIPMENT-GOODS ITEM> contain a

<PROCEDURE-ADDITIONAL PROCEDURE.Additional procedure> being EQUAL to 'F61'

THEN <GOODS SHIPMENT.Country of destination> is in SET CLxxx (CountryCodeEligibleForSupplyDelivery)

ELSE <GOODS SHIPMENT.Country of destination> is in SET CL207 (CountryCodeEligibleForExport)

IF <EXPORT OPERATION.Declaration type> is EQUAL to 'CO'

THEN <GOODS SHIPMENT-GOODS ITEM.Country of destination> is in SET CL208

(CountryCodeEUTerritory)

ELSE

IF any iteration of <GOODS SHIPMENT-GOODS ITEM-PROCEDURE-ADDITIONAL PROCEDURE.Additional procedure> is EQUAL to 'F61'

THEN <GOODS SHIPMENT. GOODS ITEM.Country of destination > is in SET CLxxx (CountryCodeEligibleForSupplyDelivery)

ELSE <GOODS SHIPMENT. GOODS ITEM.Country of destination > is in SET CL207 (CountryCodeEligibleForExport);

2. A new rule, R0992 shall be created and to be attached to /*/GoodsShipment/GoodsItem/Procedure/AdditionalProcedure/additionalProcedure

Technical Description:

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/GoodsItem/Procedure/AdditionalProcedure/additionalProcedure is NOT EQUAL to 'F61'

Functional Description:

IF <EXPORT OPERATION.Declaration type> is EQUAL to 'CO'

THEN <GOODS SHIPMENT-GOODS ITEM-PROCEDURE-ADDITIONAL PROCEDURE.Additional procedure> is NOT EQUAL to 'F61'

3. To address export movements that may be initiated before the implementation of the new R0992 and the changes to R0921 and be closed after implementation of the rule, the following transition rules shall be created

B1971

Technical Description:

If <Decisive Date> is LESS or EQUAL to <TPR0921endDate>

THEN R0921 shall be disabled AND

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/countryOfDestination is in SET CL208

ELSE /*/GoodsShipment/countryOfDestination is in SET CL207.

Functional Description:

N/A

B1972

Technical Description:

If <Decisive Date> is LESS or EQUAL to <TPR0921endDate>

THEN R0921 shall be disabled AND

IF /*/ExportOperation/declarationType is EQUAL to 'CO'

THEN /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL208

ELSE /*/GoodsShipment/GoodsItem/countryOfDestination is in SET CL207.

Functional Description:

N/A

B1976

Technical Description:

If <Decisive Date> is LESS or EQUAL to <TPR0921endDate>

THEN R0992 shall be disabled

Functional Description:

N/A

The proposed date for **<TPR0921endDate>** is **01.03.2027**:

4. The new Transitional rules shall be attached to Data Item /*/GoodsShipment/countryOfDestination and

/*/GoodsShipment/GoodsItem/countryOfDestination to the following messages CC512C, CC513C and CC515C as follows:

GOODS SHIPMENT	1x	R			
Sequence number		R	n..5		R0987
Nature of transaction		D	n..2	CL091	C0273
Country of export		D	a2	CL010	C0273
Country of destination		D	a2	CL008	C0526
					R0921
					B1971
(..)					
CONSIGNMENT	1x	R			
GOODS ITEM	999x	R			
Sequence number		R	n..5		G0522
					R0987
Declaration goods item number		R	n..5		R0007
Statistical value		D	n..16,2		C0510
					G0021
					G0878
Nature of transaction		D	n..2	CL091	C0259
					R0201
Country of export		D	a2	CL010	C0259
					R0201
Country of destination		D	a2	CL008	C0519
					R0201
					R0921
					B1972
Reference number UCR		D	an..35		C0471
					G0002
					R0201

(..)				
ADDITIONAL PROCEDURE				
Sequence number	R	n..5		R0987
Additional procedure	R	an3	CL102	**B1976**
				G0276
				T1100
				R0992

Appendix 3

RFC 211 – Update to condition C0680 for CC583C message

1. The condition C0680, attached to the Data Group <CUSTOMS OFFICE OF EXIT (ACTUAL)> in message CC583C will be updated as follows:

FROM:

Technical Description:

IF /CC583C/ExportOperation/enquiryInformationCode is in SET {1, 2}

THEN /CC583C/CustomsOfficeOfExitActual = "N"

ELSE

IF /CC583C/ExportOperation/enquiryInformationCode is EQUAL to '3'

THEN /CC583C/CustomsOfficeOfExitActual = "R"

ELSE /CC583C/CustomsOfficeOfExitActual = "O"

Functional Description:

IF <CC583C-EXPORT OPERATION.Enquiry information code> is in SET {1, 2}

THEN <CC583C-CUSTOMS OFFICE OF EXIT ACTUAL> = "N"

ELSE

IF <CC583C-EXPORT OPERATION.Enquiry information code> is EQUAL to '3'

THEN <CC583C-CUSTOMS OFFICE OF EXIT (ACTUAL)> = "R"

ELSE <CC583C-CUSTOMS OFFICE OF EXIT (ACTUAL)> = "O"

TO:

Technical Description:

IF /CC583C/ExportOperation/enquiryInformationCode is in SET {1, 2}

THEN /CC583C/CustomsOfficeOfExitActual = "N"

ELSE /CC583C/CustomsOfficeOfExitActual = "R"

Functional Description:

IF <CC583C-EXPORT OPERATION.Enquiry information code> is in SET {1, 2}

THEN <CC583C-CUSTOMS OFFICE OF EXIT ACTUAL> = "N"

ELSE <CC583C-CUSTOMS OFFICE OF EXIT (ACTUAL)> = "R"

Appendix 4

RFC 209 – Update of AES Technical Specifications (additional data elements)

1. In messages CC613C and CC615C the following changes shall be performed:

FROM

CONSIGNMENT					
Container indicator		D	n1	CL027	C0591
					G0332
Gross mass		R	n..16,6		R0994
Reference number UCR		D	an..35		S0013
					C0059
					C0335 G0002
(..)					
COUNTRY OF ROUTING OF CONSIGNMENT	99X	R			

TO

CONSIGNMENT					
Container indicator		D	n1	CL027	C0591
					G0332
Mode of transport at the border		**R**	**n1**	**CL018**	
Gross mass		R	n..16,6		R0994
Reference number UCR		D	an..35		S0013
					C0059
					C0335 G0002
(..)					
COUNTRY OF ROUTING OF CONSIGNMENT	99X	R			
ACTIVE BORDER TRANSPORT MEANS	**9X**	**R**			
Type of identification		**R**	**n2**	**CL219**	
Identification number		**R**	**an..35**		

2. In CC613C and CC615C, the Data Elements “Type of packages”, “Number of packages”, “Measurement unit and qualifier”, “Quantity” and “Goods item number” will be introduced under Data Group “Previous Document” under Consignment Item level. Additionally, the condition C0298 will be attached to Data sub-element “Measurement unit and qualifier” as follows:

FROM

CONSIGNMENT ITEM	999x	R			
PREVIOUS DOCUMENT	99x	O			G0825
Sequence number		R	n..5		R0987
Type		R	an4	CL214	
Reference number		R	an..70		G0321

TO

CONSIGNMENT ITEM	999x	R			
PREVIOUS DOCUMENT	99x	O			G0825
Sequence number		R	n..5		R0987
Type		R	an4	CL214	
Reference number		R	an..70		G0321
Goods item number		**R**	**n..5**		
Type of packages		**R**	**an2**	**CL017**	
Number of packages		**O**	**n..8**		
Measurement unit and qualifier		**D**	**an..4**	**CL349**	**C0298**
Quantity		**O**	**n..16,6**		

Appendix 5

RFC 218 – Updated AES Specifications (additional data elements)

For the Data Element “Active Border Transport Means”, the following updates will be performed:

1. The condition C0890 attached to D.G. “Active Border Transport Means” will be updated as follows:

FROM

Technical Description:

IF /*/GoodsShipment/Consignment/modeOfTransportAtTheBorder is NOT PRESENT

THEN /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N

ELSE IF /*/ExportOperation/declarationType is EQUAL to 'EX' AND

/*/GoodsShipment/GoodsItem/Procedure/requestedProcedure is in SET {10, 11, 23, 31}

THEN

IF /*/GoodsShipment/Consignment/modeOfTransportAtTheBorder is in SET {2, 5, 7}

THEN /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "O"

ELSE /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "R"

ELSE IF /*/ExportOperation/declarationType is EQUAL to 'CO' AND

/*/GoodsShipment/GoodsItem/Procedure/requestedProcedure is in SET {76,77}

THEN

IF /*/GoodsShipment/Consignment/modeOfTransportAtTheBorder is in SET {5, 7}

THEN /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N"

ELSE /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "R"

ELSE /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N"

Functional Description:

IF <GOODS SHIPMENT-CONSIGNMENT.Mode of transport at the border> is NOT PRESENT

THEN <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

ELSE IF <EXPORT OPERATION.Declaration Type> is EQUAL to 'EX' AND <GOODS SHIPMENT-GOODS ITEM-PROCEDURE.Requested procedure> is in SET {10, 11, 23, 31}

THEN

IF <GOODS SHIPMENT-CONSIGNMENT.Mode of transport at the border> is in SET {2, 5, 7}

THEN <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "O"

ELSE <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "R"

ELSE IF <EXPORT OPERATION.Declaration Type is EQUAL to 'CO' AND <GOODS SHIPMENT-GOODS ITEM-PROCEDURE.Requested procedure> is in SET {76,77}

THEN

IF <GOODS SHIPMENT-CONSIGNMENT.Mode of transport at the border> is in SET {5, 7}

THEN <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

ELSE <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "R"

ELSE <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

TO

Technical Description:

IF /*/GoodsShipment/Consignment/modeOfTransportAtTheBorder is NOT PRESENT

THEN /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N

ELSE IF /*/ExportOperation/declarationType is EQUAL to 'EX' AND

/*/GoodsShipment/GoodsItem/Procedure/requestedProcedure is in SET {10, 11, 23, 31}

THEN

IF /*/GoodsShipment/Consignment/modeOfTransportAtTheBorder is in SET { 2, 5, 7}

THEN /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N"

ELSE /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "R"

ELSE /*/GoodsShipment/Consignment/ActiveBorderTransportMeans = "N"

Functional Description:

IF <GOODS SHIPMENT-CONSIGNMENT.Mode of transport at the border> is NOT PRESENT

THEN <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

ELSE IF <EXPORT OPERATION.Declaration Type> is EQUAL to 'EX' AND <GOODS SHIPMENT-

GOODS ITEM-PROCEDURE.Requested procedure> is in SET {10, 11, 23, 31}

THEN

IF <GOODS SHIPMENT-CONSIGNMENT.Mode of transport at the border> is in SET { 2, 5, 7}

THEN <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

ELSE <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "R"

ELSE <GOODS SHIPMENT-CONSIGNMENT-ACTIVE BORDER TRANSPORT MEANS> = "N"

2. A new condition for Data Group “Customs Office of Exit” will be created with the following wording:

C0469:

Technical Description:

IF /*/ExportOperation/declarationType is EQUAL to 'CO' AND
/*/GoodsShipment/GoodsItem/Procedure/requestedProcedure is in SET {76, 77}

THEN /*/CustomsOfficeOfExitDeclared = "N"

ELSE /*/CustomsOfficeOfExitDeclared = "R"

Functional Description:

IF <EXPORT OPERATION.Declaration Type> is EQUAL to ‘CO’ AND <GOODS SHIPMENT-

GOODS ITEM-PROCEDURE.Requested procedure> is in SET {76, 77}

THEN <CUSTOMS OFFICE OF EXIT DECLARED> = "N"

ELSE <CUSTOMS OFFICE OF EXIT DECLARED> = "R"

The condition C0469 will be attached to Data Group "Customs Office of Exit (Declared)" in messages CC513C and CC515C:

2.1 CC513C and CC515C:

FROM

CUSTOMS OFFICE OF EXPORT	1x	R			
CUSTOMS OFFICE OF EXIT (DECLARED)	1x	R			
Reference number		R	an8	CL194	

TO

CUSTOMS OFFICE OF EXPORT	1x	R			
CUSTOMS OFFICE OF EXIT (DECLARED)	1x	**D**			**C0469**
Reference number		R	an8	CL194	

3 In the messages CC512C, CC513C, CC515C, the following changes will be performed.

3.1 The Data sub-element "Currency" will be added under Data Group "Tax Base". The condition C0852 will be attached to this Data sub-element as well:

FROM

TAX BASE	99x	R			
Sequence number	99x	R	n..5		R0987
Tax rate		R	n..17,3		G0021
Measurement unit and qualifier		D	an..4	CL349	C0298
Quantity		D	n..16,6		C0850
Amount		D	n..16,2		C0852
Tax amount		R	n..16,2		G0021

TO

TAX BASE	99x	R			
Sequence number	99x	R	n..5		R0987
Tax rate		R	n..17,3		G0021
Measurement unit and qualifier		D	an..4	CL349	C0298
					G0294
Quantity		D	n..16,6		C0850
					G0294
Currency		**D**	**a3**	**CL352**	**C0852**
Amount		D	n..16,2		C0852
Tax amount		R	n..16,2		G0021

3.2 Since the footnote 89 has been updated, the conditions C0850 and C0852 attached to Data sub-elements “Quantity” and “Amount” respectively will be updated as follows:

C0850

Technical Description:

IF /*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/amount is PRESENT **AND**
/*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/currency is PRESENT

THEN

/*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/quantity =

"N"

ELSE

/*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/quantity =

"R"

Functional Description:

IF <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Amount> is PRESENT **AND <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Currency> is PRESENT**

THEN <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Quantity> = "N"

ELSE <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Quantity> = "R"

C0852

Technical Description:

IF /*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/quantity is

PRESENT

THEN /*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/amount =

"N" **AND /*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/currency =**

"N"

ELSE

/*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/amount =

"R" **AND /*/GoodsShipment/GoodsItem/Commodity/CalculationOfTaxes/DutiesAndTaxes/TaxBase/currency = "R"**

Functional Description:

IF <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND

TAXES-TAX BASE.Quantity> is PRESENT

THEN <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND

TAXES-TAX BASE.Amount> = "N" **AND <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Currency> = "N"**

ELSE <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND

TAXES-TAX BASE.Amount> = "R" **AND <GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-DUTIES AND TAXES-TAX BASE.Currency> = "R"**

3.3 A new guideline for the Data sub-elements “Measurement unit and qualifier” and “Quantity” will be created with the following wording:

G0294

Technical Description:

N/A

Functional Description:

Exceptionally, if the measurement unit requires an amount calculation, then the content of the data sub-

element 'Amount' can be provided in 'Quantity' in the currency as mentioned in the applicable

measurement unit and qualifier.

4 The Data Element "Additions and deductions" with its Data Items will be included to the messages CC512C, CC513C and CC515C. Additionally, some conditions will be added to present the applicability of Data Elements as well as the applicable footnotes:

GOODS SHIPMENT					
ADDITIONS AND DEDUCTIONS	**99x**	**O**			**G0290**
					G0291
					G0292
					G0825
Sequence number	**99x**	**R**	**n..5**		**R0987**
Code		**R**	**a2**	**CL791**	
Currency		**R**	**a3**	**CL352**	
Amount		**R**	**n..16,2**		
(..)					
GOODS ITEM					
TAX BASE	99x	R			
ADDITIONS AND DEDUCTIONS	**99x**	**O**			**G0290**
					G0291
					G0292
					G0825

Sequence number	**99x**	**R**	**n..5**		**R0987**
Code		**R**	**a2**	**CL791**	
Currency		**R**	**a3**	**CL352**	
Amount		**R**	**n..16,2**		

4.1 Based on the Annex B IA, the Data Element "Additions and deductions.Code" will have a codelist. The codelist CL791 (AdditionsDeductions) will be used.

4.2 The following guidelines will be created to depict the footnotes 10, 14, 80 that are applicable for Data Element "Additions and deductions"

G0290

Technical Description

N/A

Functional Description

Member States may waive this information as far as it relates to the customs value, in situations where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code.

G0291

Technical Description

N/A

Functional Description

Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide this information,

— where the customs value of the imported goods in a consignment does not exceed EUR 20 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, or — where the importation is of a non-commercial nature, or

— in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.

G0292

Technical Description

N/A

Functional Description

Member States may waive this information as far as it relates to the VAT base or 'Statistical value'.

4.3 The following guideline G0825 will be updated as follows:

FROM

Technical Description:

N/A

Functional Description:

- Goods Shipment related information shall be recorded under

<GOODS SHIPMENT-PREVIOUS DOCUMENT>

<GOODS SHIPMENT-SUPPORTING DOCUMENT>

<GOODS SHIPMENT-ADDITIONAL REFERENCE>

<GOODS SHIPMENT-ADDITIONAL INFORMATION>

<GOODS SHIPMENT-ADDITIONAL SUPPLY CHAIN ACTOR>

- Goods Item related information shall be recorded under

<GOODS SHIPMENT-GOODS ITEM-PREVIOUS DOCUMENT>

<GOODS SHIPMENT-GOODS ITEM-SUPPORTING DOCUMENT>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL REFERENCE>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL INFORMATION>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL SUPPLY CHAIN ACTOR>

- Consignment related information shall be recorded under

<CONSIGNMENT-PREVIOUS DOCUMENT>

<CONSIGNMENT-SUPPORTING DOCUMENT>

<CONSIGNMENT-ADDITIONAL REFERENCE>

<CONSIGNMENT-ADDITIONAL INFORMATION>

<CONSIGNMENT-ADDITIONAL SUPPLY CHAIN ACTOR>

- Consignment Item related information shall be recorded under

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL SUPPLY CHAIN ACTOR>

<CONSIGNMENT-CONSIGNMENT ITEM-PREVIOUS DOCUMENT>

<CONSIGNMENT-CONSIGNMENT ITEM-SUPPORTING DOCUMENT>

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL REFERENCE>

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL INFORMATION>

TO

G0825 Technical Description:

N/A

Functional Description:

- Goods Shipment related information shall be recorded under

<GOODS SHIPMENT-PREVIOUS DOCUMENT>

<GOODS SHIPMENT-SUPPORTING DOCUMENT>

<GOODS SHIPMENT-ADDITIONAL REFERENCE>

<GOODS SHIPMENT-ADDITIONAL INFORMATION>

<GOODS SHIPMENT-ADDITIONAL SUPPLY CHAIN ACTOR>

<GOODS SHIPMENT-ADDITIONS AND DEDUCTIONS>

- Goods Item related information shall be recorded under

<GOODS SHIPMENT-GOODS ITEM-PREVIOUS DOCUMENT>

<GOODS SHIPMENT-GOODS ITEM-SUPPORTING DOCUMENT>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL REFERENCE>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL INFORMATION>

<GOODS SHIPMENT-GOODS ITEM-ADDITIONAL SUPPLY CHAIN ACTOR>

< GOODS SHIPMENT-GOODS ITEM-COMMODITY-CALCULATION OF TAXES-ADDITIONS AND DEDUCTIONS>

- Consignment related information shall be recorded under

<CONSIGNMENT-PREVIOUS DOCUMENT>

<CONSIGNMENT-SUPPORTING DOCUMENT>

<CONSIGNMENT-ADDITIONAL REFERENCE>

<CONSIGNMENT-ADDITIONAL INFORMATION>

<CONSIGNMENT-ADDITIONAL SUPPLY CHAIN ACTOR>

- Consignment Item related information shall be recorded under

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL SUPPLY CHAIN ACTOR>

<CONSIGNMENT-CONSIGNMENT ITEM-PREVIOUS DOCUMENT>

<CONSIGNMENT-CONSIGNMENT ITEM-SUPPORTING DOCUMENT>

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL REFERENCE>

<CONSIGNMENT-CONSIGNMENT ITEM-ADDITIONAL INFORMATION>

5 In the messages, CC512C, CC513C, CC515C, the following changes will be performed. Moreover, the section I.2.4 Alignment to UCC Data Annex B of DDNXA Main Document will be updated.

5.1 The Guideline G0293 is created to depict the footnote 78 that is applicable for Data sub-element "CUS code":

G0293

Technical Description

N/A

Functional Description

This information shall be provided only for chemicals, including e. g. pharmaceuticals, pesticides, dyes, etc. They cover mainly isolated substances, but these substances can be pure, impure, so called 'Unknown or variable composition, complex reaction products or biological materials', or in solution.

They are classified mainly in the Chapters or Headings 28, 29, 3002, 3201 to 3206, 3301, 3507, 38.

They do not cover however preparations and retail packaging except those of subheadings 3808 52 to 3808 69 and 3824 81 to 3824 92.

5.2 The Guideline G0293 will be attached to Data Item "CUS code" to the messages CC512C, CC513C, CC515C, as follows:

FROM

COMMODITY	1x	R			
Description of goods		R	an..512		
CUS code		O	an9	CL016	G0215

TO

COMMODITY	1x	R			
Description of goods		R	an..512		
CUS code		O	an9	CL016	**G0293**
					G0215

Appendix 6

RFC 219 – Updated AES Specifications (alteration of format of two data elements)

The format of "Additional Identifier" in messages CC507C, CC511C, CC512C CC513C, CC515C, CC615C and CC613C will be updated as follows:

FROM

LOCATION OF GOODS				
Type of location	R	a1	CL347	
Qualifier of identification	R	a1	CL326	G0500
Authorisation number	D	an..35		C0394
Additional identifier	D	an..4		C0671
UN LOCODE	D	an..17	CL244	C0394

TO

LOCATION OF GOODS				
Type of location	R	a1	CL347	
Qualifier of identification	R	a1	CL326	G0500
Authorisation number	D	an..35		C0394
Additional identifier	D	**an..8**		C0671

UN LOCODE	D	an..17	CL244	C0394

The format of “Specific circumstance indicator” in messages CC507C, CC511C, CC512C CC513C, CC515C, CC615C and CC613C will be updated as follows:

FROM:

EXPORT OPERATION				
LRN	R	an..22		
Declaration type	R	an..5	CL231	G0128
Additional declaration type	R	a1	CL042	G0066
G0128				
R0678				
Presentation of the goods date and time	O	an19		G0002
Security	D	n1	CL217	C0265
Specific circumstance indicator	O	an3	CL296	
Total amount invoiced	O	n..16,2	G0021	
Invoice currency	D	a3	CL352	C0407

TO:

EXPORT OPERATION				
LRN	R	an..22		
Declaration type	R	an..5	CL231	G0128
Additional declaration type	R	a1	CL042	G0066
G0128				
R0678				
Presentation of the goods date and time	O	an19		G0002
Security	D	n1	CL217	C0265
Specific circumstance indicator	O	**an..3**	CL296	
Total amount invoiced	O	n..16,2	G0021	
Invoice currency	D	a3	CL352	C0407