



AES Export Trader Guide

Version Control		
Version	Date	Change
1.00	31/03/2022	Initial document
2.00	12/07/2022	Inclusion of Data Elements relating to Safety & Security <ul style="list-style-type: none"> • 11 04 000 000 Specific circumstance indicator • 13 12 000 000 Carrier • 14 02 000 000 Transport Charges • 16 12 000 000 Country of routing of consignment • 18 07 055 000 Dangerous goods – UN number • 19 10 000 000 Seals
2.00	12/07/2022	D/E 19 05 061 000 – Type of Identification See section 2.56 of the AES Code List for a list of codes not 2.51.
3.00	02/12/2022	Updated Data Elements to include Transition Period (TP) Variances Improved reference to Data Groups and Data Elements The following Data Groups Mandatory/Conditional nature has been updated: <ul style="list-style-type: none"> • 19 01 000 000 Container indicator • 19 04 000 000 Inland mode of transport • 19 05 000 000 Departure transport means • 19 10 000 000 Seal • 99 05 000 000 Nature of transaction
4.00	27/02/2023	Updated requirement for Data Element 13 01 017 000 Exporter Identification Number Updated descriptions to the following Data Elements <ul style="list-style-type: none"> • 13 06 000 000 Representative • 12 03 000 000 Supporting Document • 12 04 000 000 Additional Reference Removed Data Group 15 09 000 000 Date of Acceptance
5.00	09/02/2024	Added Annexes to the Guide on the following <ul style="list-style-type: none"> • Multi Item Export sharing same package type • EMCS • IE507 Message • IE590 Messages • Pre-boarding Notification • Export followed by transit Updated requirement for Data Element 13 12 000 000 Carrier Identification Number Updated description of TP rule on Data Element 19 05 000 000 Updated format requirement on Data Element 19 07 044 000

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1. Introduction

Automated Export System (AES) is Revenue's new electronic export system, which complies with the provisions of the Union Customs code (UCC). UCC stipulates that all communications between Trade and Customs must be electronic, and as such you will now also be able to upload supporting documents to Revenue via AES.

The EU Customs Data Model (EUCDM) forms the basis for every customs declaration. It defines how to complete a declaration and outlines the specifications required for IT systems. The documentation provided is based on the Union Customs Code (UCC) Revised Annex B and the EUCDM. The B1, B2, B3, B4, C1 and C2 data requirements are mapped to the EUCDM version 6.1 with some minor deviations to allow for national requirements.

This guidance document is for the following purpose:

- Data Group structure, and their format
- Detailed description of each Data Element
- A guide to the details you will require before submitting a declaration

Consideration must be taken that there are numerous data elements to be input to complete a declaration. The format of the Export Declaration now consists of three levels of detail:

- Declaration Header
 - The data elements of the declaration level contain information that applies to the entire declaration.
- Goods Shipment Level
 - The Goods Shipment level contains all information about goods that are subject to one standard or simplified customs declaration or one customs declaration in the form of an entry into the declarant's records. In the case of a supplementary declaration the Goods Shipment level relates to the totality of goods which are subject to the same standard, simplified customs declaration or customs declaration in the form of an entry into the declarant's records. The information at this level is applicable for every Government Agency Goods Item in case of customs declarations and notifications referred to in columns B & C.
- Government Agency Goods Item Level
 - The Government Agency Goods Item level contains all detailed information of one single item in a Goods Shipment. The information at this level is applicable in case of customs declarations and notifications referred to in columns B & C.

Where you are exporting one item, some of this information will be entered at Header and Goods Shipment Level, where you are exporting multiple items then information will need to be entered in Header, Goods Shipment and Goods Shipment Item Level.

There are 3 levels of numbers for the Data Elements in the new format.

- Data Group Number is the title for each group. No declaration information is input on this level.
- Data Element Level 1 which gives the details the first level of information, for example 'Address'.
- Data Element Level 2 which gives the details of additional information to previous level, for example Address details 'street name' and 'number' etc.

Where a Data Group is used, the associated relevant Data Elements are mandatory.

2. Related Documents

This document should be read in conjunction with the following documents:

Document name	Description
AES Message Exchange	Contains information (messages) Traders will be exchanging with Revenue.
AES Message Structures	Contains the logical structure of all messages exchanged between traders and Revenue for AES
AES Code Lists	Contains all code lists referred to within the message-structures document.
AES Business Rules and Conditions	Contains all business rules and conditions referred to within the message-structures document and applied during message validation
AES XSDs	Contains all message XSDs describing the business message content in XML.
AES Message Structure and Schema Change Log	Contains the change log for the AES Message Structures document and AES XSD files.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

3. Description of Declaration

Declaration Name	Declaration Description	Procedure Code
B1	Export declaration and re-export declaration	10, 11, 23, 31
B2	Special procedure – processing – Declaration for outward processing	21, 22
B3	Declaration for Customs warehousing of Union goods	76, 77
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	10
C1	Export Simplified declaration	10, 11, 23, 31
C2	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 export	

4(a) Group 11 - Message Information (including Procedure Codes)

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. Please see Section 6 for further details.

TP* - denotes variances during Transition Period. Please read in conjunction with Section 6 below.

Data Group/Item Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Declaration Type	11 01 000 000				B1, B2, B3, B4, C1	Mandatory		
Declaration Type		11 01 001 000		an..5	B1, B2, B3, B4, C1	Mandatory		
Additional Declaration Type	11 02 000 000				B1, B2, B3, B4, C1	Mandatory		
Additional Declaration Type		11 02 001 000		a1	B1, B2, B3, B4, C1	Mandatory		
Goods Item Number	11 03 000 000				B1, B2, B3, B4, C1, C2			Mandatory
Goods Item Number		11 03 001 000		n..5	B1, B2, B3, B4, C1, C2	Mandatory		Mandatory
Specific Circumstance Indicator	11 04 000 000					Mandatory		
Specific Circumstance Indicator		11 04 001 000		an3	B1, B2, C1	Mandatory		
Security	11 07 000 000				B1, B2, C1	Mandatory		
Security		11 07 001 000		n1	B1, B2, C1	Mandatory		
Procedure	11 09 000 000				B1, B2, B3, B4, C1			Mandatory

Data Group/Item Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Requested Procedure		11 09 001 000		an2	B1, B2, B3, B4, C1			Mandatory
Previous Procedure		11 09 002 000		an2	B1, B2, B3, B4, C1			Mandatory
Additional Procedure	11 10 000 000				B1, B2, B3, B4, C1			Mandatory
		11 10 001 000		an3	B1, B2, B3, B4, C1			Mandatory

4(b) Group 12 - References of Messages, Documents, Certificates, Authorisations

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Previous Document	12 01 000 000				B1, B2, B3, B4, C1, C2		Mandatory	Mandatory
Reference Number		12 01 001 000		an..70 TP*	B1, B2, B3, B4, C1, C2		Mandatory	Mandatory
Type		12 01 002 000		an4	B1, B2, B3, B4, C1, C2		Mandatory	Mandatory
Type of Packages		12 01 003 000		an..2	B1, B2, B3, B4, C1, C2			Mandatory
Number of Packages		12 01 004 000		n..8	B1, B2, B3, B4, C1, C2			Mandatory
Measurement Unit and qualifier		12 01 005 000		an..4	B1, B2, B3, B4, C1, C2			Mandatory
Quantity		12 01 006 000		n..16,6	B1, B2, B3, B4, C1, C2			Mandatory
Goods Item Identifier		12 01 007 000		n..5	B1, B2, B3, B4, C1, C2			Mandatory
Additional Information	12 02 000 000				B1, B2, B3, B4, C1		Mandatory	Mandatory
Code		12 02 008 000		an5	B1, B2, B3, B4, C1		Mandatory	Mandatory
Text		12 02 009 000		an..512 TP*	B1, B2, B3, B4, C1		Mandatory	Mandatory
Supporting documents	12 03 000 000				B1, B2, B3, B4		Mandatory	Mandatory
					C1		Mandatory	Optional
Reference Number		12 03 001 000		an..70 TP*	B1, B2, B3, B4, C1		Mandatory	Mandatory

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Type		12 03 002 000		an4	B1, B2, B3, B4, C1		Mandatory	Mandatory
Issuing Authority Name		12 03 010 000		an..70	B1, B2, B3, B4, C1		Mandatory	Mandatory
Measurement Unit & Qualifier		12 03 005 000		an..4	B1, B2, B3, B4, C1			Mandatory
Quantity		12 03 006 000		n..16,6	B1, B2, B3, B4, C1			Mandatory
Date of Validity		12 03 011 000		an..19	B1, B2, B3, B4, C1		Mandatory	Mandatory
Currency		12 03 012 000		a3	B1, B2, B3, B4, C1			Mandatory
Document Line Item Number		12 03 013 000		n..5	B1, B2, B3, B4, C1		Mandatory	Mandatory
Amount		12 03 014 000		n..16,2	B1, B2, B3, B4, C1			Mandatory
Additional Reference	12 04 000 000				B1, B2, C1		Mandatory	Mandatory
Reference Number		12 04 001 000		an..70 TP*	B1, B2, C1		Mandatory	Mandatory
Type		12 04 002 000		an4	B1, B2, C1		Mandatory	Mandatory
Transport Document	12 05 000 000				B1, B2, B4, C1		Optional	
Reference Number		12 05 001 000		an..70 TP*	B1, B2, B4, C1		Mandatory	
Type		12 05 002 000		an4	B1, B2, B4, C1		Mandatory	
Reference Number/UCR	12 08 000 000				B1, B2, B4, C1		Optional	Optional
Reference Number/UCR		12 08 001 000		an..35	B1, B2, B4, C1		Optional	Optional
LRN	12 09 000 000				B1, B2, B4, C1, C2	Mandatory		

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
LRN		12 09 001 000		an..22	B1, B2, B4, C1, C2	Mandatory		
Deferred Payment	12 10 000 000				B1, B2, C1	Optional		
Deferred Payment		12 10 001 000		an..35	B1, B2, C1	Optional		
Warehouse	12 11 000 000				B3		Mandatory	
					B1, B2, B4		Optional	
Type		12 11 002 000		a1	B3		Mandatory	
					B1, B2, B4		Optional	
Identifier		12 11 015 000		an..35	B3		Mandatory	
					B1, B2, B4		Optional	
Authorisation	12 12 000 000				B1, B2, B3, B4, C1, C2			Conditional
Type		12 12 002 000		an..4	B1, B2, B3, B4, C1, C2	Conditional		Conditional
Reference Number		12 12 001 000		an..35	B1, B2, B3, B4,C1, C2	Conditional		Conditional
Holder of the Authorisation		12 12 080 000		an..17	B1, B2, B3, B4, C1, C2	Conditional		Conditional

4(c) Group 13 - Parties

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Exporter	13 01 000 000				B1, B2, B3, B4, C1	Mandatory		
Name		13 01 016 000		an..70 TP*	B1, B2, B3, B4, C1	Mandatory*		
Identification number		13 01 017 000		an..17	B1, B2, B3, B4, C1	Mandatory		
Address		13 01 018 000			B1, B2, B3, B4, C1	Mandatory*		
Street and number			13 01 018 019	an..70 TP*	B1, B2, B3, C1	Mandatory		
					B4	Optional		
Country			13 01 018 020	a2	B1, B2, B3, C1	Mandatory		
					B4	Optional		
Postcode			13 01 018 021	an..17 TP*	B1, B2, B3, C1	Mandatory		
					B4	Optional		
City			13 01 018 022	an..35	B1, B2, B3, C1	Mandatory		
					B4	Optional		
Consignor	13 02 000 000				B1, C1		Optional	Optional
Name		13 02 016 000		an..70 TP*	B1, C1		Mandatory	Mandatory
Identification number		13 02 017 000		an..17	B1, C1		Mandatory	Mandatory
Address		13 02 018 000			B1, C1	Mandatory		
Street and number			13 02 018 019	an..70 TP*	B1, C1			Mandatory

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Country			13 02 018 020	a2	B1, C1		Mandatory	Mandatory
Postcode			13 02 018 021	an..17 TP*	B1, C1		Mandatory	Mandatory
City			13 02 018 022	an..35	B1, C1		Mandatory	Mandatory

*Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Consignee	13 03 000 000				B1, C1		Optional for Economic Operator	Optional for Economic Operator
					B2, B3, B4		Mandatory	Mandatory
Name		13 03 016 000		an..70 TP*	B1, B2, B3, B4, C1		Mandatory*	Mandatory*
Identification number		13 03 017 000		an..17	B1, B2, B3, B4, C1		Mandatory	Mandatory
Address		13 03 018 000			B1, B2, B3, B4, C1		Mandatory*	Mandatory*
Street and number			13 03 018 019	an..70 TP*	B1, B2, B3, B4, C1		Mandatory	Mandatory
Country			13 03 018 020	a2	B1, B2, B3, B4, C1		Mandatory	Mandatory
Postcode			13 03 018 021	an..17 TP*	B1, B2, B3, B4, C1		Mandatory	Mandatory
City			13 03 018 022	an..35	B1, B2, B3, B4, C1		Mandatory	Mandatory

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Declarant	13 05 000 000				B1, B2, B3, B4, C1, C2	Mandatory		
Name		13 05 016 000		an..70 TP*	B1, B2, B3, B4, C1, C2	Mandatory*		
Identification number		13 05 017 000		an..17	B1, B2, B3, B4, C1, C2	Mandatory		
Contact person		13 05 074 000			B1, B2, B3, B4, C1	Optional for Economic Operator		
Name			13 05 074 016	an..70	B1, B2, B3, B4, C1	Mandatory		
Phone number			13 05 074 075	an..35	B1, B2, B3, B4, C1	Mandatory		
E-mail address			13 05 074 076	an..256	B1, B2, B3, B4, C1	Mandatory		
Representative	13 06 000 000				B1, B2, B3, B4, C1	Conditional		
Identification number		13 06 017 000		an..17	B1, B2, B3, B4, C1	Conditional		
Status		13 06 030 000		n1	B1, B2, B3, B4, C1	Conditional		
Contact person		13 06 074 000			B1, B2, B3, B4, C1	Optional for Economic Operator		
Name			13 06 074 016	an..70	B1, B2, B3, B4, C1	Mandatory		
Phone number			13 06 074 075	an..35	B1, B2, B3, B4, C1	Mandatory		
E-mail address			13 06 074 076	an..256	B1, B2, B3, B4, C1	Mandatory		
Carrier	13 12 000 000				B1, B2, C1		Conditional	
Identification number		13 12 017 000		an..17	B1, B2, C1		Conditional	
Contact person		13 12 074 000			B1, B2, C1		Optional	
Name			13 12 074 016	an..70	B1, B2, C1		Optional	
Phone number			13 12 074 075	an..35	B1, B2, C1		Optional	
E-mail address			13 12 074 076	an..256	B1, B2, C1		Optional	
Additional supply chain actor	13 14 000 000				B1, B2, B3, B4, C1		Optional	Optional
Role		13 14 031 000		a..3	B1, B2, B3, B4, C1		Mandatory	Mandatory
Identification number		13 14 017 000		an..17	B1, B2, B3, B4, C1		Mandatory	Mandatory

*Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.

4(d) Group 14 - Valuation Information / Taxes

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Delivery Terms	14 01 000 000				B1, B2, B4		Optional	
Incoterm Code		14 01 035 000		a3	B1, B2, B4		Optional	
UN/LOCODE		14 01 036 000		an..17	B1, B2, B4		Optional	
Country		14 01 020 000		a.2	B1, B2, B4		Optional	
Location		14 01 037 000		an.35	B1, B2, B4		Optional	
Transport charges	14 02 000 000				B1, B2, C1		Optional	Optional
Method of Payment		14 02 038 000			B1, B2, C1		Mandatory	Mandatory
Invoice Currency	14 05 000 000				B1, B2, B4	Optional		
Invoice Currency		14 05 001 000		a3	B1, B2, B4	Optional		
Total Amount Invoiced	14 06 000 000				B1, B2, B4	Optional		
Total Amount Invoiced		14 06 001 000		n..16,2	B1, B2, B4	Optional		

4(e) Group 15 - Dates – Times – Periods

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Date and time of presentation of the goods	15 08 000 000				B1, B2, B3, B4, C1	Optional		
Date and time of presentation of the goods		15 08 001 000		an..19	B1, B2, B3, B4, C1	Optional		

4(f) Group 16 - Places / Countries/ Regions

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Country of destination	16 03 000 000				B1, B2, B3, B4, C1		Mandatory	Mandatory
Country of destination		16 03 001 000		a2	B1, B2, B3, B4, C1		Mandatory	Mandatory
Country of export	16 07 000 000				B1, B2, B3, C1		Mandatory	Mandatory
Country of export		1607 001 000		a2	B1, B2, B3, C1		Mandatory	Mandatory
Country of origin	16 08 000 000				B2, B3			Mandatory
					B1, B4, C1			Optional for Economic Operators
Country of origin		16 08 001 000		a2	B2, B3			Mandatory
					B1, B4, C1			Optional for Economic Operators
Country of routing of consignment	16 12 000 000				B1, B2, C1		Mandatory	
Country		16 12 020 000		a2	B1, B2, C1		Mandatory	
Location of goods	16 15 000 000				B1, B2, B3, C1, C2		Mandatory	
					B4		Optional	
Type of location		16 15 045 000		a1	B1, B2, B3, C1, C2		Mandatory	
					B4		Optional	
Qualifier of identification		16 15 046 000		a1	B1, B2, B3, C1, C2		Mandatory	
					B4		Optional	
UN/LOCODE		16 15 036 000		an..17	B1, B2, B3, C1, C2		Mandatory	
					B4		Optional	

4(g) Group 17 – Customs Offices

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Custom office of exit	17 01 000 000				B1, B2, B3, B4, C1	Mandatory		
Reference number		17 01 001 000		an8	B1, B2, B3, B4, C1	Mandatory		
Customs office of export	17 02 000 000				B1, B2, B3, B4, C1	Mandatory		
Reference number		17 02 001 000		an8	B1, B2, B3, B4, C1	Mandatory		
Customs office of presentation*	17 09 000 000				B1, B2, B3, B4, C1, C2	Mandatory		
Reference number		17 09 001 000		an8	B1, B2, B3, B4, C1, C2	Mandatory		

*This information is only to be used in case of centralised clearance.

4(h) Group 18 - Goods Identification

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Net Mass	18 01 000 000				B1, B2, B3, B4, C1			Mandatory
Net mass		18 01 001 000		n..16,6 TP*	B1, B2, B3, B4*, C1			Mandatory
Supplementary units	18 02 000 000				B1, B2, B3, B4*			Mandatory
Supplementary units		18 02 001 000		n..16,6	B1, B2, B3, B4*			Mandatory
Gross mass	18 04 000 000				B1, B2, B3, B4, C1		Mandatory	Mandatory
Gross mass		18 04 001 000		n..16,6 TP*	B1, B2, B3, B4, C1		Mandatory	Mandatory
Description of goods	18 05 000 000				B1, B2, B3, B4, C1			Mandatory
Description of goods		18 05 001 000		an..512 TP*	B1, B2, B3, B4, C1			Mandatory
Packaging	18 06 000 000				B1, B2, B3, B4, C1			Mandatory
Type of packages		18 06 003 000		an2	B1, B2, B3, B4, C1			Mandatory
Number of packages		18 06 004 000		n..8 TP*	B1, B2, B3, C1			Mandatory
					B4			Optional
Shipping marks		18 06 054 000		an..512 TP*	B1, B2, B3, B4, C1			Mandatory

* This information shall only be required in case of commercial transactions involving at least two Member States.

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Dangerous goods	18 07 000 000				B1, B2, C1			Conditional
UN number		18 07 055 000		an4	B1, B2, C1			Mandatory
CUS code	18 08 000 000				B1			Conditional
					B2, B3, B4, C1			Optional for Economic Operators
CUS code		18 08 001 000		an9	B1			Conditional
					B2, B3, B4, C1			Optional for Economic Operators
Commodity code	18 09 000 000				B1, B2, B3, B4, C1			Mandatory
Harmonized System sub-heading code		18 09 056 000		an6	B1, B2, B3, B4, C1			Mandatory
Combined nomenclature code		18 09 057 000		an2	B1, B2, B3, B4, C1			Mandatory
TARIC additional code		18 09 059 000		an4	B1, B2, B3, C1			Conditional
National additional code		18 09 060 000		an4	B1, B2, B3, C1			Conditional

4(i) Group 19 - Transport information(modes, means and equipment)

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Container indicator	19 01 000 000				B1, B2, B3, B4		Conditional	
Container indicator		19 01 001 000		n1	B1, B2, B3, B4		Conditional	
Mode of transport at the border	19 03 000 000				B1, B2		Mandatory	
					B3, B4		Optional for Economic Operator	
Mode of transport at the border		19 03 001 000		n1	B1, B2		Mandatory	
					B3, B4		Optional for Economic Operator	
Inland mode of transport	19 04 000 000				B1, B2, B3		Conditional	
Inland mode of transport		19 04 001 000		n1	B1, B2, B3		Conditional	
					B3		Conditional	
Departure transport means	19 05 000 000				B1, B2, B3		Conditional	
Type of identification		19 05 061 000		n2	B1, B2, B3		Mandatory	
Identification number		19 05 017 000		an..35 TP*	B1, B3		Mandatory	
					B2		Optional	
Nationality		19 05 062 000		a2	B1, B3		Mandatory	
					B2		Optional for MS	
Transport equipment	19 07 000 000				B1, B2, B3, B4		Mandatory	

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Container identification number		19 07 063 000		an..17	B1, B2, B3, B4		Conditional	
Goods reference		19 07 044 000		n..5	B1, B2, B3, B4		Mandatory	
Active border transport means	19 08 000 000				B1, B3		Mandatory	
Type of identification		19 08 061 000		n2	B1, B3		Mandatory	
Identification number		19 08 017 000		an..35	B1, B3		Mandatory	
Nationality		19 08 062 000		a2	B1, B3		Mandatory	
Seal	19 10 000 000				B1, B2, C1		Conditional	
Number of Seals		19 10 068 000		n..4	B1, B2, C1		Mandatory	
Identifier		19 10 015 000		an..20	B1, B2, C1		Mandatory	

4(j) Group 99 Other data elements (statistical data, guarantees, tariff related data)

Data Group Name	Data Group Number	Data Element Level 1	Data Element Level 2	Format	Declaration Type	Declaration Header	Goods Shipment Level	Government Agency Level
Nature of transaction	99 05 000 000				B1, B2, B4		Conditional	
Nature of transaction		99 05 001 000		n..2	B1, B2, B4			Conditional
Statistical value	99 06 000 000				B1, B2,			Mandatory
Statistical value		99 06 001 000		n..16,2 TP*	B1, B2,			Mandatory

5. Description of Data Elements – Annex B

5(a) Group 11 - Message Information (including Procedure Codes)

DG 11 01 000 000

Declaration Type

Status

Mandatory at Declaration Level for B1, B2, B3, B4, C1

DE 11 01 000 000

Declaration Type

Format

an..5

See section 2.39 of the AES Code List for a list of codes.

DG 11 02 000 000

Additional Declaration Type

Status

Mandatory at Declaration Level for B1, B2, B3, B4, C1

DE 11 02 001 000

Additional Declaration Type

Format

a1

See section 2.9 of the AES Code List for a list of codes.

Enter the relevant union code to indicate the type of declaration.

DG 11 03 001 000

Goods Item Number

Status

Mandatory at Government Agency Goods Item Level for B1, B2, B3, B4, C1, C2

DE 11 03 001 000

Goods Item Number

Format

n..5

This is the total number of items contained within a declaration.

DG 11 04 000 000

Specific Circumstance Indicator

Status

Conditional at Header Level for B1, B2, C1

DE 11 04 001 000

Specific Circumstance Indicator

Format

an3

Where the Declarant is an Express Carrier, this is required.

See section 2.45 in the AES Code list document for a list of codes.

DG 11 07 000 000

Security

Status

Mandatory at Declaration Level for B1, B2, C1

DE 11 07 001 000

Security

Format

n1

See section 2.37 of the AES Code List for a list of codes.

B1, B2, and C1 must all have Security = 2

DG 11 09 000 000

Procedure

Status

Mandatory at Government Agency Goods Item Level for B1, B2, B3, B4, C1

DE 11 09 001 000

Requested Procedure

Format

an2

See section 2.16 of the AES Code List for a list of codes.

DE 11 09 002 000

Previous Procedure

Format

an2

See section 2.17 of the AES Code List for a list of codes.

DG 11 10 000 000

Additional Procedure

Status

Conditional at Government Agency Goods Item Level for B1, B2, B3, B4, C1

(TP) multiplicity shall be set to 1x

DE 11 10 001 000

Additional Procedure

Format

an3

See section 2.24 of the AES Code List for a list of codes.

Enter the relevant Union Code or the additional procedure code as provided by the Member State Concerned. There are several combinations that can be entered on this.

5(b) Group 12 - References of Messages, Documents, Certificates, Authorisations

DG 12 01 000 000

Previous Document

Status

Mandatory at Goods Shipment Optional at Government Agency Goods Item Level for B1, B2, B3, B4, C1, C2.

Indicate details relating to the previous document.

Where an EMCS movement is concerned, the ARC number must be stated here.

(TP) multiplicity shall be set to 9x

(TP) where Additional Declaration Type is in SET X or Y this Data Element is required, otherwise it is not required.

(TP) this Data Group is NOT permitted at Goods Shipment Level.

DE 12 01 001 000

Reference Number

Format

an..70

(TP) Format

an..35

DE 12 01 002 000

Type

Format

an4

See section 2.36 of the AES Code List for a list of codes.

Using the relevant code, indicate the type of the document.

DE 12 01 003 000

Type of Packages

Format

an..2

See section 2.6 of the AES Code List for a list of codes.

Enter the Code specifying the type of package

DE 12 01 004 000

Number of Packages

Format

n..8

Enter the total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

DE 12 01 005 000

Measurement Unit and Qualifier

Format

an..4

Enter the relevant Union code.

DE 12 01 006 000

Quantity

Format

n..16, 6

Enter the relevant writing-off quantity.

DE 12 01 007 000

Goods Item Identifier

Format

n..5

Enter the goods item number as declared in the previous document.

Where an EMCS movement is concerned, the Unique Body Reference (UBR) shall be recorded in this field.

DG 12 02 000 000

Additional Information

Status

Optional at Goods Shipment and Government Agency Goods Item Level for B1, B2, B3, B4, C1.
 Optional for Economic Operators.

Where an Economic Operator decides to supply the information, all required sub elements must be declared

(TP) this Data Group is NOT permitted at Goods Shipment Level.

Use this date element in relation to information for which Union legislations does not specify the field in which it is to be entered.

See section 2.40 of the AES Code List for a list of codes.

DE 12 02 008 000

Code

Status

Mandatory at Goods Shipment and Government Agency Goods Item Level for B1, B2, B3, B4, C1.

Format

an5

Enter the relevant Union code, and, if applicable, the code provided for by that Member State concerned.

DE 12 02 009 000

Text

Status

Mandatory at Goods Shipment and Government Agency Goods Item Level for B1, B2, B3, B4, C1.

Format

an..512

(TP) Format

an..70

Any explanatory text for the declared code may be provided if necessary.

DG 12 03 000 000

Supporting Documents

Status

Conditional at Goods Shipment and Government Agency Goods Item Level for B1, B2, B3, B4, C1.

Cardinality

99x

(TP) total cardinality of combined 12 03 000 000, 12 04 000 000, 12 05 000 000 shall be LESS THAN or EQUALS 99x

(TP) this Data Group is NOT permitted at Goods Shipment Level.

Additional Certificates can be submitted under Goods Item level. E.g. C400

DE 12 03 001 000

Reference Number

Format

an..70

(TP) Format

an..35

Enter the details related to the writing off, of the goods declared in the declaration concerned, in relation with the export and import licences and certificates. Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing off the amount or quantity and the respective measurement unit.

DE 12 03 002 000

Type

Format

an4

See section **2.35** of the AES Code List for a list of codes.

Using the relevant codes, indicate the type of the document. Enter the details related to the writing -off of the goods declared in the declaration concerned, in relation with the export and import licences and certificates.

DE 12 03 010 000 Issuing Authority Name

Format an..70

Enter reference to the authority issuing the licence or certificate concerned.

DE 12 03 005 000 Measurement Unit & Qualifier

Format an..4

Enter the measurement units laid down in Union legislation, as published in TARIC shall be used. Additional qualifier can be used, if applicable.

DE 12 03 006 000 Quantity

Format n..16, 6

Enter the relevant writing-off quantity.

DE 12 03 011 000 Date of Validity

Format an..19

Enter the end date of validity of the licence or certificate concerned.

DE 12 03 012 000 Currency

Format a3

Using the relevant codes, enter the currency code.

DE 12 03 013 000 Document Line- Item Number

Format n..5

Enter the sequential number of the item in the supporting document (e.g., certificate, licence, permit, entry document etc.), corresponding to the item in question.

DE 12 03 014 000 Amount

Format n..16, 2

Enter the relevant writing-off amount.

DG 12 04 000 000 Additional Reference

Status Mandatory at Goods Shipment Optional at Government Agency Goods Item Level for B1, B2, C1.

Cardinality 99x

(TP) total cardinality of combined 12 03 000 000, 12 04 000 000, 12 05 000 000 shall be LESS THAN or EQUALS 99x

(TP) this Data Group is NOT permitted at Goods Shipment Level.

1D23 Scheduled Time of Departure is required

Additional licences can be submitted here at Goods Item Level. e.g. Y900

For RoRo Traffic:

Where mode of transport is '3' and Office of Exit is an IE Sea Port, 1D94 (RoRo ship IMO) is Mandatory.

Where mode of transport is '1', and is Unaccompanied Roll on Roll off traffic, 1D95 (RoRo Unaccompanied Trailer) must be input.

During Transitional Period 1D23, 1D94 and 1D95 should be included at Government Agency Goods Item Level for Item 1.

DE 12 04 001 000 Reference Number

Format an..70

(TP) Format an..35

Reference number for any declarations made which is not covered by supporting document, transport document or additional information.

DE 12 04 002 000 Type

Format an4

Using the relevant Union codes, enter the details required by any specific rules applicable.

See Section 2.50 or 2.51 of the AES Code List for a list of codes.

DG 12 05 000 0000 Transport document

Status Optional at Goods Shipment Level B1, B2, B4, C1.

Cardinality 99x

(TP) total cardinality of combined 12 03 000 000, 12 04 000 000, 12 05 000 000 shall be LESS THAN or EQUALS 99x

This data element includes the type and reference of the transport document.

Where an Economic Operator decides to supply the information, all required sub elements must be declared

(TP) this Data Group is NOT permitted at Goods Shipment Level

DE 12 05 001 0000 Reference Number

Format an..70

(TP) Format an..35

This data element includes the reference of the transport document(s) that covers the transport of goods when they leave the Customs territory of the Union.

DE 12 05 002 0000 Type

Format an4

See section 2.57 of the AES Code List for a list of codes.

Using the relevant codes, indicate the type of the document.

DG 12 08 000 000 Reference Number / UCR

Status Optional at Goods Shipment Level and Government Agency Goods Item Level for B1, B2, B4, C1.

DE 12 08 001 000 **Reference Number / UCR**
 Format an..35

This entry concerns the unique commercial reference number assigned by the person concerned with the consignment in question. It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to Customs.

DG 12 09 000 000 **Local Reference Number (LRN)**
 Status Mandatory at Declaration Level for B1, B2, B4, C1, C2.

DE 12 09 001 000 **Local Reference Number (LRN)**
 Format an.22

This is a local reference number which is allocated by the declarant in agreement with Revenue to identify each single declaration.

DG 12 10 000 000 **Deferred Payment**
 Status Optional at Declaration Level for B1, B2, C1

DE 12 10 001 000 **Deferred Payment**
 Format an..35

Enter, where applicable, the account number; deferred payment here may refer both to deferred payment of import and export duty and to tax credit.

DG 12 11 000 000 **Warehouse**
 Status Mandatory at Goods Shipment Level for B3
 Optional at Goods Shipment Level for B1, B2, B4

DE 12 11 002 000 **Type**
 Format a1

See section 2.22 of the AES Code List for a list of codes.
 Enter the type of the storage facility concerned.

DE 12 11 015 000 **Identifier**
 Format an..35
 Enter the authorisation number of the warehouse or temporary storage facility concerned.

DG 12 12 000 000 **Authorisation**
 Status Conditional at Government Agency Goods Item Level for B1, B2, B3, B4, C1,
 C2

DE 12 12 002 000 **Type**
 Format an..4

Using the relevant codes, indicate the type of Authorisation
 See section 2.53 of the AES Code List for a list of codes.

DE 12 12 001 000

Reference Number

Format

an..35

Enter the reference number of all authorisations necessary for the declaration and notification.
In cases where the declarant or the exporter is the holder of a valid BTI and/or BOI decision covering the goods concerned by the declaration, the declarant shall indicate the BTI and/or BOI decision reference number.

DE 12 12 080 000

Holder of the Authorisation

Format

an17

Enter the EORI number of the person concerned.

5(c) Group 13 – Parties

DG 13 01 000 000

Exporter

Status

Mandatory at Declaration Header for B1, B2, B3, B4, C1

Enter the full name and address of the person consigning the goods as stipulated in the transport contract by the party ordering the transport.

DE 13 01 016 000

Name

Format

an..70

(TP) Format

an..35

Mandatory unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level

Enter the full name (person or company) of the exporter.

DE 13 01 017 000

Exporter Identification Number

Format an..17

Enter the EORI number of the person concerned.

Where the exporter does not have an EORI number, NR1 is to be entered here and **DE 13 01 016 000, DE 13 01 018 000, DE 13 01 018 019, DE 13 01 018 020, DE 13 01 018 021 & DE 13 01 018 022 are Mandatory.**

DE 13 01 018 000

Address

DE 13 01 018 019

Street and Number

Format

an..70

(TP) Format

an..35

DE 13 01 018 020

Country

Format

a2

Enter the country code

See section 2.1 of the AES Code List for a list of the country codes.

DE 13 01 018 021

Postcode

Format

an..17

(TP) Format

an..9

Enter the relevant postcode for the related address particulars.

DE 13 01 018 022

City

Format

an..35

Enter the city name of the party's address

DG 13 02 000 000

Consignor

Status

Optional at Goods Shipment Level and Government Agency Goods Item Level for B1, C1.

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

DE 13 02 016 000 **Name**
 Format an..70
 (TP) Format an..35

Mandatory at Goods Shipment and Government Agency Goods Item Level for B1, C1 unless DE 13 02 017 000 is completed at Declaration Level.
 Enter the full name.

DE 13 02 017 000 **Consignor Identification Number**
 Format an..17

Enter the EORI number of the person concerned. Please note that PYE, ITX, CGT with customers tax registration number can be input here. If no EORI is available, this DE is left blank and the following become mandatory: DE 13 02 016 000, DE 13 02 018 000, DE 13 02 018 022, DE 13 02 018 020, DE 13 02 018 019 and DE 13 02 018 021.

DE 13 02 018 000 **Address**
 Mandatory at Declaration Header for B1, C1 unless DE 13 02 017 000 is completed at Declaration Level.

DE 13 02 018 019 **Street and Number**
 Format an..70
 (TP) Format an..35
 Enter the name of the street of the party’s address and the number of the building or facility.

DE 13 02 018 020 **Country**
 Format a2
 See section 2.1 of the AES Code List for a list of codes.

DE 13 02 018 021 **Postcode**
 Format an..17
 (TP) Format an..9
 Enter the relevant postcode for the related address particulars.

DE 13 02 018 022 **City**
 Format an..35
 Enter the city name of the party’s address.

DG 13 03 000 000 **Consignee**
 Status Conditional for Economic Operator for B1, C1 for Goods shipment and Government Agency Goods Item Level
 Conditional for MS for B2, B3, B4 for Goods shipment and Government Agency Goods Item Level

Party to whom goods are actually consigned.
 For a B3 where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

Where DE 13 03 016 000, DE 13 03 018 000, DE13 03 018 022, DE 13 03 018 020, DE 13 03 018 019 and DE 13 03 018 021 are not entered this becomes **Mandatory** at Goods Shipment and Government Agency.

DE 13 03 016 000 Name

Format an..70

(TP) Format an..35

Enter the full name and where applicable the legal form of the party.

DE 13 03 017 000 Consignee Identification Number

Format an..17

Enter the EORI number of the consignee.

(TP) this Data Element is optional.

DE 13 03 018 000 Address

DE 13 03 018 019 Street and Number

Format an..70

(TP) Format an..35

Enter the name of the street of the party's address and the number of the building or facility

DE 13 03 018 020 Country

Format a2

See section 2.1 of the AES Code List for a list of codes.

Enter the country code.

DE 13 03 018 021 Postcode

Format a..17

(TP) Format an..9

Enter the relevant postcode for the related address particulars.

DE 13 03 018 022 City

Format an..35

Enter the city name of the party's address

DG 13 05 000 000 Declarant

Status Mandatory for B1, B2, B3, B4, C1, C2 at Declaration Header Level.

Party who makes, or on whose behalf an export declaration is made.

DE 13 05 016 000 Name

Format an..70

(TP) Format an..35

Enter the full name and where applicable the legal form of the party.

DE 13 05 017 000 Declarant Identification Number

Format an..17

Enter the EORI number of the declarant.

DE 13 05 074 000

Status

Contact Person

Optional for Economic Operator for B1, B2, B3, B4, C1

DE 13 05 074 016

Format

Name

an..70

Enter the name of the contact person.

DE 13 05 074 075

Format

Phone Number

an..35

Enter the phone number of the contact person.

DE 13 05 074 076

Format

E-mail address

an..256

Enter the e-mail address of the contact person.

DG 13 06 000 000

Status

Representative

Conditional for B1, B2, B3, B4, C1 at Declaration Level

DE 13 06 017 000

Format

Representative Identification Number

an..17

This information shall be required where Direct representation (EORI is the same as the declarant DE 13 05 000 000)

DE 13 06 030 000

Format

Status

n1

Only required for Direct representation Status =2

DE 13 06 074 000

Status

Contact Person

Optional for Economic Operator for B1, B2, B3, B4, C1 at Declaration Level

DE 13 06 074 016

Format

Name

an..70

Enter the name of the contact person.

DE 13 06 074 075

Format

Phone Number

an..35

Enter the phone number of the contact person.

DE 13 06 075 076

Format

E-mail address

an..256

Enter the e-mail address of the contact person.

DG 13 12 000 000

Status

Carrier

Conditional at Goods Shipment Level for B1, B2, C1

DE 13 12 017 000

Format

Identification Number

an..17

The EORI number of the carrier shall be provided where it is different from the Declarant EORI.

DE 13 12 074 000

Status

Contact Person

Optional at Master Consignment Level for A1, A2, A3

DE 13 12 074 016

Format

Name

an..70

Enter the name of the contact person.

DE 13 12 074 075

Format

Phone Number

an..35

Enter the phone number of the contact person.

DE 13 12 074 076

Format

E-mail address

an..256

Enter the e-mail address of the contact person.

DG 13 14 000 000

Status

Additional Supply Chain Actor

Optional for B1, B2, B3, B4, C1 at Goods Shipment and Government Agency Goods Item Level

Additional supply chain actors can be indicated here to demonstrate that the entire supply chain was covered by the economic operators' holders of the AEO status.

If this data class is used Role and Identification number shall be provided, else this data element is optional.

DE 13 14 031 000

Format

Role Code

a..3

See section **2.18** of the AES Code List for a list of codes.

Enter the relevant role code specifying the role of the additional supply chain actors.

DE 13 14 017 000

Format

Identification Number

an..17

The EORI number or third country unique identification number shall be declared when such number was assigned to the party.

5(d) Group 14 - Valuation Information / Taxes

DG 14 01 000 000

Delivery Terms

Status

Optional at Goods Shipment Level for B1, B2, B4.

Using the relevant Union codes and headings, give particulars of the terms of the commercial contract.

DE 14 01 035 000

Incoterm Code

Format

a3

See section 2.14 of the AES Code List for a list of codes.

Enter the INCOTERM code.

DE 14 01 036 000

UN/LOCODE

Format

an..17

See section 2.41 of the AES Code List for a link to the list of codes.

Enter the UN/LOCODE for the place of destination.

In case of sea traffic, enter the UN/LOCODE for the location where delivery occurs beyond the port of unloading.

In case of air traffic, enter the destination of goods using the UN/LOCODE.

DE 14 01 020 000

Country

Format

a.2

See section 2.42 of the AES Code List for a list of codes.

In case of sea traffic, where the UN/LOCODE is not available, enter the country code where delivery occurs beyond the port of unloading.

In case of air traffic, where the UN/LOCODE is not available, enter the country code for the place of destination.

DE 14 01 037 000

Location

Format

an..35

Where the UN/LOCODE is not available, enter the name of the place of destination.

DG 14 02 000 000

Transport Charges

Status

Optional at Goods Shipment and Government Agency Level for B1, B2, C1, if supplied Method of Payment is Mandatory DE 14 02 038 000

DE 14 02 038 000

Method of Payment

Format

a1

Enter the relevant code specifying the payment method for transport charges.

See section 2.26 in the AES Code list document for a list of codes.

DG 14 05 000 000

Status

Invoice Currency

Optional at Declaration Header for B1, B2, B4.

DE 14 05 001 000

Format

Invoice Currency

a3

See section 2.49 of the AES Code List for a list of codes.

Using the relevant code, enter the currency in which the commercial invoice was drawn up.

DG 14 06 000 000

Status

Total Amount Invoiced

Optional at Declaration Header for B1, B2, B4.

DE 14 06 001 000

Format

Total Amount Invoiced

n..16, 2

Enter the invoiced price for all goods declared in the declaration expressed in the currency unit declared in D.E. 14 05 000 000 Invoice currency.

5 (e) Group 15 - Dates – Times – Periods

DG 15 08 000 000

Status

Date and Time of Presentation of the Goods

Optional at Declaration Header for B1, B2, B3, B4, C1.

DE 15 08 001 000

Format

Date and Time of Presentation of the Goods

an..19

Indicate date and time when the goods were presented to customs pursuant to Article 139 of the Code.

5(f) Group 16 - Places / Countries/ Regions

DG 16 03 000 000

Country of Destination

Status

Mandatory at Goods Shipment Level for B1, B2, B3, B4, C1 if not declared at Goods Items Level.

(TP) this Data Element is optional.

DE 16 03 001 000

Country of Destination

Format

a2

Using the relevant Union code, enter the country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

(TP) If given at Goods Shipment Level, this is not required at Goods Item Level unless Previous Procedure is 71 or 78.

(TP) If Country of Destination for one goods item is in set QQ, QR, QV, AD, SM, DE, or IT then Country of Destination for all of goods items must be in this set.

DG 16 07 000 000

Country of export

Status

Mandatory at Goods Shipment Level for B1, B2, B3, C1, if not complete at Government Agency Goods Item Level

(TP) Optional at Goods Shipment if Specific Circumstance indicator (DE 11 04 001 000 = A20), else Mandatory at Goods Item Level.

DE 16 07 001 000

Country of export

Format

a2

Enter the relevant Union code for the Member State in which the goods are located at the time of their release into the procedure.

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this other Member State, on condition that (i) the goods were brought from there only for the purpose of export; and (ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure; and (iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006//112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

DG 16 08 000 000

Country of Origin

Status

Mandatory at Government Agency Goods item Level for B2, B3
Optional for Economic Operators at Government Agency Goods item Level
for B1, B4, C1

DE 16 08 001 000

Country of Origin

Format

a2

Enter the relevant Union code for the country of non-preferential origin, as defined in Title II Chapter 2 of the Code.

DG 16 12 000 000

Country of Routing of Consignment

Status

Mandatory at Goods Shipment Level for B1, B2, C1

Only the country of the final destination of the goods shall be provided for B1, B2, C1

(TP) This Data Element is optional except where Security = 2 (DE = 11 07 001 000). However, B1, B2, and C1 must all have security = 2

DE 16 12 020 000

Country

Format

a2

Enter the relevant country code(s) in correct sequence of the routing of the consignment.
See section 2.1 in the AES Code list document for a list of codes.

DG 16 15 000 000

Location of Goods

Status

Mandatory at Goods Shipment Level for B1, B2, B3, C1, C2
Optional where the B1 or C1 is pre-lodged
Optional at Goods Shipment Level for B4

Using the relevant code enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods. Only one type of location is to be used at the same time.

(TP) Where Centralised Clearance Authorisation is C513 and Additional Declaration Type is in SET A or C, these Data Elements are mandatory.

DE 16 15 045 000

Type of location

Format

a1

See section 2.47 of the AES Code List for a list of code.
Enter the relevant code specified for type of location.

DE 16 15 046 000

Qualifier of the identification

Format

a1

See section 2.46 of the AES Code List for a list of codes.

Enter the relevant code for the identification of the location. Based on the used qualifier only the relevant identifier shall be provided.

DE 16 15 036 000

UN/LOCODE

Format

an..17

See section **2.41** of the AES Code List for a list of codes.

5(g) Group 17 – Customs Offices

DG 17 01 000 000

Custom Office of Exit

Status

Mandatory at Declaration Header for B1, B2, B3, B4, C1

DE 17 01 001 000

Reference Number

Format

an8

See section 2.44 of the AES Code List for a list of codes.

For B1, B2, B3, C1: Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the customs territory of the Union.

For B4: Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the fiscal territory concerned.

DG 17 02 000 000

Customs Office of Export

Status

Mandatory at Declaration Header for B1, B2, B3, B4, C1

DE 17 02 001 000

Reference Number

Format

an8

See section 2.43 of the AES Code List for a list of codes.

Using the relevant Union code, enter the reference number of the office where the export formalities are completed.

DG 17 09 000 000

Customs Office of Presentation

Status

Mandatory and only required for Centralised Clearance at Declaration Header for B1, B2, B3, B4, C1, C2

DE 17 09 001 000

Reference Number

Format

an8

See section 2.34 of the AES Code List for a list of codes.

Using the relevant Union code, indicate the customs office where the goods are presented for the purpose of placing them under a customs procedure or under temporary storage

5(h) Group 18 - Goods Identification

DG 18 01 000 000

Net Mass

Status

Mandatory at Government Agency Goods Item Level for B1, B2, B3, B4, C1

DE 18 01 001 000

Net Mass

Format

n..16,6

(TP) Format

n..11,3

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- from 0.001 to 0.499: rounding down to the nearest kg,
- from 0.5 to 0.999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

Where an Excise movement is concerned, the Net Mass on the Export declaration must match the Net Mass on the ARC.

DG 18 02 000 000

Supplementary units

Status

Conditional on TARIC requirement at Government Agency Goods Item Level B1, B2, B3, B4

DE 18 02 001 000

Supplementary units

Format

n..16,6

Enter the quantity of the item in question, expressed in the unit laid down in Union Legislation, as published in TARIC. This information is only required if the declaration concerns goods referred to in Article 27 of Regulation (EC) No 1186/2009.

DG 18 04 000 000

Gross Mass (KG)

Status

Mandatory at Goods Shipment and Government Agency Goods Item Level for B1, B2, B3, B4, C1

(TP) If Requested Procedure is in set (76, 77) or Previous Procedure is in set (71, 78) this can be submitted under Consignment or Goods Measure level.

DE 18 04 001 000

Gross Mass (KG)

Format

n..16,6

(TP) Format

n..11,3

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods. Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on header level

DG 18 05 000 000

Description of Goods

Status

Mandatory at Government Agency Item Level for B1, B2, B3, B4, C1

DE 18 05 001 000

Description of Goods

Format

an..512

(TP) Format

an..280

The description of the goods means the normal trade description that is precise enough for Customs service to be able to identify the goods

DG 18 06 000 000

Packaging

Status

Mandatory at Government Agency Item Level for B1, B2, B3, B4, C1

DE 18 06 003 000

Type of Packages

Format

an2

Enter the code specifying the type of package

See section 2.6 of the AES Code List for a list of codes

DE 18 06 004 000

No of Packages

Format

n..8

(TP) Format

n..5

Optional at Government Agency Item Level for B4

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

DE 18 06 054 000

Shipping Marks

Format

an..512

(TP) Format

an..42

Free form of description of the marks and numbers on transport units or packages.

For a C1 this information will only be provided for packaged goods where applicable. Where goods are containerised, the container number can replace the shipping marks, which can however be provided by the economic operator where available. A UCR or the references in the transport document that allows the unambiguous identification of all packages in the consignment may replace the shipping marks.

DG 18 07 000 000

Dangerous Goods

Status

Conditional at Goods Shipment Level for B1, B2, C1

This is associated with the Commodity Code.

(TP) multiplicity shall be set to 1x

DE 18 07 055 000

UN Number

Format

an4

The United Nations Dangerous Goods identifier (UNDG) is the serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried. See section 2.23 of the AES Code List for a list of codes

DG 18 08 000 000

CUS Code

Status

Conditional on commodity code at Government Agency Item Level for B1
 Optional for Economic Operator at Government Agency Item Level for B2, B3, B4, C1

DE 18 08 001 000

CUS Code

Format

an9

The Customs Union and Statistics (CUS) number is the identifier assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations.

The declarant may provide this code on a voluntary basis where no measure laid down in Union legislation as published in TARIC exists for the goods concerned, i.e. where providing this code would represent a lesser burden than a full textual description of the product.

https://ec.europa.eu/taxation_customs/dds2/ecics/chemicalsubstance_consultation.jsp?Lang=en

DG 18 09 000 000

Commodity Code

Status

Mandatory at Government Agency Item Level for B1, B2, B3, B4, C1

Where an Excise movement is concerned, the CN code on the Export declaration must match the CN code on the ARC.

DE 18 09 056 000

Harmonized system sub-heading code

Format

an6

Enter the commodity code number corresponding to the item in question

DE 18 09 057 000

Combined Nomenclature Code

Format

an2

Enter the two additional digits of the Combined nomenclature code.

DE 18 09 059 000

TARIC additional Code

Format

an4

(TP) multiplicity shall be set to 2x

Enter the TARIC subheading corresponding to the item in question.

DE 18 09 060 000

National additional Code

Format

an4

Enter the national additional code(s) corresponding to the item in question.

5(i) Group 19 - Transport information(modes, means and equipment)

DG 19 01 000 000

Container indicator

Status

Conditional at Goods Shipment Level for B1, B2, B3, B4.

(TP) Required where Additional Declaration Type is A or D, otherwise not required.

DE 19 01 001 000

Container indicator

Format

n1

Enter '0'(zero) where goods are not transported in container and '1' where goods are transported in container.

DG 19 03 000 000

Mode of Transport at the Border

Status

Mandatory at Goods Shipment Level for B1, B2.

Optional for Economic Operator for B3, B4.

DE 19 03 001 000

Mode of Transport at the Border

Format

n1

See section 2.7 of the AES Code List for a list of codes.

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

DG 19 04 000 000

Inland mode of Transport

Status

Conditional at Goods Shipment Level for B1, B2, B3

If Office of exit is not located in Ireland, then this is mandatory for B1, B2, otherwise not to be completed.

DE 19 04 001 000

Inland mode of Transport

Format

n1

See section 2.7 of the AES Code List for a list of codes.

Using the relevant Union code, enter the mode of transport upon departure.

DG 19 05 000 000

Departure Transport means

Status

Conditional at Goods Shipment Level for B1, B2, B3

(TP) if mode of transport = 3 then multiplicity = 3x, otherwise all other mode of transport then multiplicity = 1x

Where Inland Mode of Transport (19 04 001 000) is declared then 19 05 000 000 is required

DE 19 05 061 000

Type of Identification

Format

n2

Using the relevant Union code, enter the type of the identification number.

See section 2.56 of the AES Code List for a list of codes.

DE 19 05 017 000	Identification Number
Format	an..35
(TP) Format	an..27

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport - Method of identification

- Sea and inland waterway transport – IMO number
- Air transport – Number of flight (where there is no flight number, enter the aircraft's registration number)
- Road transport - Vehicle and/or trailer registration number
- Rail transport - Wagon number

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns B1, B2 and B3.

Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

DE 19 05 062 000	Nationality
Format	a2

Enter the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) on which the goods are directly loaded at the time of export or transit formalities, in the form of the relevant Union code. If a tractor and trailer of different nationalities are used, enter the nationality of the tractor.

Where goods are transported by way of a trailer and a tractor, enter the nationality of both trailer and tractor. Where the nationality of the tractor is not known, enter the nationality of the trailer.

DG 19 07 000 000	Transport Equipment
Status	Conditional at Goods Shipment Level for B1, B2, B3, B4

DE 19 07 063 000	Container Identification Number
Format	an..17
Conditional on data element 19 01 001 000 at Goods Shipment Level for B1, B2, B3, B4	
Marks (letters and/or numbers) which identify the container.	

DE 19 07 044 000	Goods reference
Format	n..5
Optional for Goods Shipment Level for B4	
For each container, enter the goods item number(s) for the goods transported in this container	

DG 19 08 000 000	Active Border transport means
Status	Mandatory at Goods Shipment Level for B1, B3
If mode of transport at the border is in set 2, 5 or 7 then this element is optional	

DE 19 08 061 000 **Type of Identification**

Format n2

Using the relevant Union code, enter the type of identification number.

DE 19 08 017 000 **Identification number**

Format an..35

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport - Method of identification

Sea and inland waterway transport – IMO number

Air transport - Number of flight (where there is no flight number, enter the aircraft's registration number)

Road transport - Vehicle and/or trailer registration number

Rail transport - Wagon number

DE 19 08 062 000 **Nationality**

Format a2

Using the relevant Union code, enter the nationality of the active means of transport crossing the Unions external frontier.

DG 19 10 000 000 **Seal**

Status Conditional at Goods Shipment Level for B1, B2, C1

DE 19 10 068 000 **Number of Seals**

Format n..4

Enter the number of seals affixed to the transport equipment, where applicable.

DE 19 10 015 000 **Identifier**

Format an..20

The identification numbers of the seals affixed to the transport equipment, where applicable.

5(j) Group 99 Other data elements (statistical data, guarantees, tariff related data)

DG 99 05 000 000

Nature of Transaction

Status

Conditional at Goods Shipment Level or Government Agency Goods Item Level for B1, B2, B4

(TP) Optional where Additional Declaration Type is A or D, otherwise not required.

(TP) This Data Element is optional

DE 99 05 001 000

Nature of Transaction

Format

n..2

See section 2.15 of the AES Code List for a list of code

Using the relevant Union codes and headings, enter the type of transaction concerned.

DG 99 06 000 000

Statistical Value

Status

Mandatory at Government Agency Goods Item Level for B1, B2

DE 99 06 001 000

Statistical Value

Format

n..16,2

(TP) Format

n..15,2

(TP) This Data Element is optional where Requested Procedure is in SET 31, 71, 76, 77, 78. Otherwise it is required.

Enter the statistical value expressed in (€)EURO. The statistical value must be greater than zero, where applicable enter the FOB (Free on Board) value of the goods.

Annex 1 - Multi Item Export sharing same package type

(Possible Business Rules – CD0060 and/or R0244)

Item 1

Goods Item / Consignment / Goods Measure

Gross Mass = should account for all items

Net Mass = should account for Item 1 only

Supplementary Units (if required) = should account for Item 1 only

Goods Item / Packaging

Sequence Number = 1

Type of packages = Same type should be input for all items sharing this package

Number of packages = should account for all items

Shipping marks = should be same for all items sharing this package

Item 2 and subsequent items sharing same package type:

Goods Item / Consignment / Goods Measure

Gross Mass = 0

Net Mass = should account for this Item only

Supplementary Units (if required) = should account for this Item only

Goods Item / Packaging

Sequence Number = 1

Type of packages = Same type should be input for all items sharing this package

Number of packages = 0

Shipping marks = should be same for all items sharing this package

Annex 2 - EMCS

Where the Export declaration includes items relating to goods under Excise suspension, the Export declaration must include an ARC number.

This should be completed under Data Element Previous Document at Goods Shipment Item level. The relevant code should be included (C651) along with the reference number of the e-AD and the Goods Item number of the ARC that this refers to Unique Body Reference (UBR).

Where an Export declaration contains an ARC, AES will communicate with EMCS and cross check details on the ARC (the CN code and Net Mass). If discrepancies or inaccuracies are identified between the Declaration and the information on the ARC, the Export declaration will be rejected and a new Export declaration will be required.

The following examples illustrate how the data should be completed in each scenario.

1) One Export declaration, 3 items. One EMCS movement, three items.

e-AD details:

23IEXYZH38R002SWD5S4

UBR (Body) 1: Commodity 22042113 White wine. Net mass 0.75kg

UBR (Body) 2: Commodity 22041011 Champagne. Net Mass 9kg

UBR (Body) 3: Commodity 22041011 Champagne. Net Mass 22.5kg

Export declaration details:

Item 1, Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 1

Commodity 22042113 White wine. Net mass 0.75kg

Item 2, Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 2

Commodity 22041011 Champagne. Net Mass 9kg

Item 3, Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 3

Commodity 22041011 Champagne. Net Mass 22.5kg

2) One Export declaration, 2 items, two EMCS movements, one item on each.

e-AD 1 details:

23IEABCTH99R002SWD5S4

UBR (Body) 1: Commodity 22042113 White wine. Net mass 10kg

e-AD 2 details:

23IEDEFTH11R002SWD5S4

UBR (Body) 1: Commodity 22041011 Champagne. Net Mass 10kg

Export declaration details:

Item 1, Previous Document:

Type = C651, Reference number = 23IEABCTH99R002SWD5S4, Goods Item number = 1

Commodity 22042113 White wine. Net mass 10kg

Item 2, Previous Document:

Type = C651, Reference number = 23IEDEFTH11R002SWD5S4, Goods Item number = 1

Commodity 22041011 Champagne. Net Mass 10kg

IMPORTANT NOTE

The reference number is the ARC number only and not the ARC number combined with the UBR as it has been to date, e.g. only input 23IEXYZH38R002SWD5S4, not = 23IEXYZH38R002SWD5S4**001**.

The Goods item number field of the Previous Document is where the UBR is declared.

Annex 3 - IE507 Message

IE507 – Arrival at Exit (Discrepancies)

According to Article 331(1) UCC IA, there is a possibility for the trader at exit to inform the Customs Office of Exit about any detected differences and any additional information (Goods measure, Packaging, Transport Equipment, Transport Document and UCR) at arrival. **Data elements that concern to the goods are optional in IE507 and should be filled in if trader at exit finds discrepancies compared to the goods that were released for export.** They should then complete the IE507 reflecting all of the goods that arrived at Exit. If more goods arrive at Exit than were originally declared, then a new Export Declaration (IE515) covering these additional goods must be submitted.

[API for IE507 Message](#)

An Application Programming Interface (API) has been developed which will make it possible to check the status of the declaration when goods arrive at the port/airport. The API allows Revenue to re-use the data provided to fulfil the 'Arrival at Exit' IE507 requirement and moves the declaration to the next status 'Goods released for Immediate Leave'.

[Benefits of using this API](#)

When traders use the API, they will not have to submit the 'Arrival at Exit' IE507 message. *(Please see exception below)*. The API will also advise if an 'Exit Notification' IE590 message must be lodged for the declaration. The 'Exit Notification' is always required where IE is the declared Office of Exit. *(Alternative to this message is outlined at point 6. Pre-Boarding Notification)*.

Use of this API is not mandatory. If the API is not used, the 'Arrival at Exit' IE507 message is required at the point of exit of the goods from the EU.

EXCEPTION:

Where discrepancies exist between what was declared on the export declaration and what is presented at exit, the 'trader at exit' must lodge the 'Arrival at Exit' IE507 message.

Annex 4 – IE590 Message

The IE590 Exit Notification message is required where a consignment has exited the customs territory of the Union from Ireland by all modes of transport. This message replaces the MD 115 message which carriers currently lodge in the eManifest system for exports by sea. The IE590 is a one for one message, i.e., one IE590 for one Export MRN.

Annex 5 – Pre-Boarding Notification at Export

All Exports exiting the customs territory of the Union from Ireland require an Exit Notification to verify the exit of the goods. A Pre-Boarding Notification can be used as an alternative to the IE590 Exit Notification message confirming exit of the goods.

[What is a Pre-Boarding Notification \(PBN\)?](#)

A PBN is an electronic envelope into which details of all the declarations for all goods on the vehicle are input to verify the exit of the goods from Ireland.

[Who must complete a PBN?](#)

A PBN must be created and completed by the carrier in respect of each commercial vehicle or trailer. For the purposes of completing the PBN, 'carrier' means a person who has assumed responsibility for carriage of a relevant shipment out of the State and includes a person who provides haulage or logistical services in relation to any of the foregoing matters.

[What must be included in the PBN?](#)

The PBN must contain the MRNs for the declarations related to the goods being carried on that vehicle. Only **one** PBN per vehicle or trailer is permitted even where multiple consignments are carried in the vehicle or trailer. It is possible to include multiple MRNs in the PBN.

When must the PBN be completed?

The PBN must be completed in advance of the vehicle/trailer being checked in at the ferry port of departure in Ireland. EU.

How to complete a PBN?

Details on how to complete a PBN can be found at the following link on Revenue.ie [PBN User Guide](#)

Annex 6 – Export followed by transit

Future requirements from July 2024.