AIS Trader Guide for H7

Version Control		
Version	**Date**	**Change**
1.00	29/03/2021	Initial document
1.01	03/06/2021	DE 12 01 002 000 Type additional information added to this field DE 12 04 000 000 Additional Information: Status change DE 13 01 017 000 – Exporter Number and Status Change DE 13 04 017 000 – Importer Number and status change. DE 13 06 000 000 – representative status change DE 13 16 000 000 Additional Fiscal Reference – update of data element description. DE 14 15 000 000 Transport and insurance costs to destination. – update of description. Code list changes
1.02	12/10/2021	DE 13 16 000 000 Additional Fiscal Reference – update of status
1.03	15/02/2022	DE 12 05 000 000 Transport Document – update of status. DE 12 03 000 000 Supporting Document (previously DE 2/3) – removed reference to mode of transport for 1D94 and 1D95
1.04	16/09/2022	DE 14 15 000 000 Transport and Insurance costs to destination (previously DE 4/19) – update of status. DE 16 15 053 000 Additional Identifier - update of status DE 14 03 038 000 Method of Payment - update of status
1.05	11/12/2024	DE 18 04 001 000 Gross Mass – update of status. 5.7 - H7 Additional Procedures including C07, C08, IOSS and VAT Special Arrangement - has been updated

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1. Introduction

Automated Import System (AIS) is Revenue's new electronic import system, which does comply 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 AIS.

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) and the EUCDM. The H7 messages are mapped to the EUCDM version 6 with some minor deviations to allow for national requirements, these deviations are included here and in the referenced documents.

From the 01st July it will possible to declare goods up to and equal to the intrinsic value of €150 using the H7 customs declaration that requires 3 times less data than a standard declaration This declaration allows you to use IOSS and VAT special Arrangements

Considering the enormous volume of low-value consignments imported into the EU, neither declarants nor customs IT systems can handle the production and processing of a standard customs declaration per consignment and in any event a standard customs declaration is not necessary in most of the cases because there is no customs liability for goods equal to or below intrinsic value of 150€.

Therefore, the Commission has amended the UCC Delegated Regulation to provide for a lower, more manageable but still adequate level of data (a "**super-reduced data set**") in **customs declarations on imports of low-value consignments** (those below the threshold for application of customs duties of 150€). This legislation should mitigate, for both customs and traders, the impact of the sharp increase in the number of customs declarations.

Commodity codes that require either a Taric additional code or a National additional code, e.g excise cannot be declared on a H7.

This guidance document is for the following purpose:

➢ Data Element 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 Import 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
    o The Goods Shipment level contains all information about goods that are subject to one standard declaration Goods Shipment level relates to the totality of goods which are subject to the same standard customs declaration. The information at this level is applicable for every Government Agency Goods Item
➢ Government Agency Goods Item (previously Goods Shipment Item Level)

o The Government Agency Goods Item level contains all detail information of one single Item in a Goods Shipment.

Where you are importing one item, some of this information will be entered at Header and Goods Shipment Level, where you are importing 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 Element Header Number which gives the details at header level. No declaration information goes in on this level
➢ Data Element Sub Level 1 which gives the details the first level of information for example Address
➢ Data Element Sub Level 2 which gives the details of additional information to previous level, for example Address details street name and number etc.

2. Related Documents

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

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

3. Description of Declaration

Declaration Name	Declaration Description
H7	Low Value Consignments – Super Reduced Dataset

4. Data Element Structure – Annex B

4.1   Group 11 – Message Information (including procedure codes)

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
Additional Declaration Type	DE 1 / 2	11 02 000 000	11 02 001 000		a1	Mandatory		
Goods Item Number	DE 1 / 6	11 03 000 000	11 03 001 000		n..5			Mandatory
Additional Procedure	DE 1/11	11 10 000 000	11 10 001 000		an3			Mandatory
Customs office of Lodgement	No Data Element	No Data Element			The first subdivision (customs office of import country code) is IE. The second subdivision is the customs office of import code, e.g. DUB. The third subdivision customs office of import national subdivision) with "100" as national subdivision.	Mandatory		

4.2   Group 12 - References of Messages, Documents, Certificates, Authorisations

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element Sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
Previous Document	DE 2/1	**12 01 000 000**					Mandatory	Mandatory
Reference Number			12 01 001 000		an..70		Mandatory	Mandatory
Type			12 01 002 000		an4		Mandatory	Mandatory
Additional Information	DE 2 / 2	**12 02 000 000**					Optional. Optional for Economic Operator	Optional, Optional for Economic Operator
Code			12 02 008 000		an5		Optional Optional for Economic Operator	Optional Optional for Economic Operator
Text			12 02 009 000		an..512		Optional. Optional for Economic Operator	Optional Optional for Economic Operator
Supporting Document	DE 2/3	**12 03 000 000**					Mandatory	Mandatory
Reference Number			12 03 001 000		an..70		Mandatory	Mandatory
Type			12 03 002 000		an4		Mandatory	Mandatory
Additional Reference	New	**12 04 000 000**					Optional	Optional
Reference Number			12 04 001 000		an..70		Optional	Optional
Type			12 04 002 000		an4		Optional	Optional
Transport Document	New	**12 05 000 000**					Optional	Optional
Reference Number			12 05 001 000		an..70		Optional	Optional
Type			12 05 002 000		an4		Optional	Optional
Reference number/UCR	DE 2/4	**12 08 000 000**					Optional for Economic Operators	Optional for Economic Operators
Reference number/UCR	DE 2/4		12 08 001 000		an..35		Optional for Economic Operators	Optional for Economic Operators
LRN	DE 2/5	**12 09 000 000**				Mandatory		
LRN			12 09 001 000		an..22	Mandatory		

4.3   Group 13 – Parties

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element Sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
Exporter	DE 3/1	**13 01 000 000**					Mandatory	Mandatory
Name			13 01 016 000		an..70		Conditional	Conditional
Identification Number			13 01 017 000	13 01 017 000	an..17		Conditional	Conditional
Address			13 01 018 000				Conditional	Conditional
City				13 01 018 022	an..35		Conditional	Conditional
Country				13 01 018 020	a2		Conditional	Conditional
Street and Number				13 01 018 019	an..70		Conditional	Conditional
Postcode				13 01 018 021	an..17		Conditional	Conditional
Importer	De 3/15	**13 04 000 000**				Mandatory		
Name			13 04 016 000		an..70	Conditional		
Identification Number	DE 3/16		13 04 017 000		an..17	Conditional		
Address	De 3/15		13 04 018 000			Conditional		
City				13 04 018 022	an..35	Conditional		
Country				13 04 018 020	a2	Conditional		
Street and Number				13 04 018 019	an..70	Conditional		
Postcode				13 04 018 021	an..17	Conditional		
Declarant	DE 3/17	**13 05 000 000**				Mandatory		
Name			13 05 016 000		an..70	Optional		
Identification Number	DE 3/18		13 05 017 000		an..17	Mandatory		
Address			13 05 018 000			Optional		
City				13 05 018 022	an..35	Optional		
Country				13 05 018 020	a2	Optional		
Street and Number				13 05 018 019	an..70	Optional		
Postcode				13 05 018 021	an..17	Optional		
Representative	DE3/19	**13 06 000 000**				Conditional		
Identification Number	DE3/20		13 06 017 000		an..17	Conditional		
Status	DE3/21		13 06 030 000		n1	Mandatory		
Additional Fiscal Reference	DE 3/40	**13 16 000 000**						Mandatory for IOSS
Role			13 16 031 000		an3			Mandatory for IOSS
VAT Identification Number			13 16 034 000		an..17 (a2 + an..15)			

4.4   Group 14 - Valuation Information / Taxes

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element Sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
Duties	DE 4/8	**14 03 000 000**						Optional
Method of Payment			14 03 038 000		a1			Mandatory
Intrinsic Value	DE 4/18	**14 14 000 000**						Mandatory
Currency			*14 14 012 000*		a3			Mandatory
Amount			*14 14 014 000*		n..16,2			Mandatory
Transport and Insurance costs to the Destination	DE 4/19	**14 15 000 000**					Mandatory	Mandatory
Currency			*14 15 012 000*		a3		Conditional	Conditional
Amount			*14 15 014 000*		n..16,2		Conditional	Conditional

4.5   Group 16 – Places/ Countries/ Regions

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element Sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
GNSS Location of goods	DE 5/23		**16 15 048 000**				Mandatory	
Type of Location			16 15 045 000		a1		Mandatory	
Qualifier of Identification			16 15 046 000		a1		Mandatory	
UN/LOCODE			16 15 036 000		an..17		Mandatory	
Additional Identifier			16 15 053 000		an..4		Mandatory	
Address			16 15 018 000				Optional	
City				16 15 018 022	an..35		Optional	
Country				16 15 018 020	a2		Mandatory	
Street and Number				16 15 018 019	an..70		Optional	
Postcode				16 15 018 021	an..17		Optional	

4.6   Group 18 – Goods Identification

Data Element Name	Previous Data Element Number	Data Element Header Number	Data Element Sub Level 1	Data Element Sub Level 2	Format	Declaration Header	Goods Shipment Level	Government Agency Goods Item Level
Supplementary Units	DE 6/2	18 02 000 000	*18 02 001 000*		n..16,6			Optional
Gross Mass	DE 6/5	18 04 000 000	18 04 001 000		n..16,6			Mandatory
Description of Goods	DE 6/8	**18 05 000 000**						Mandatory
Description of Goods			18 05 001 000		an..512			Mandatory
Packaging	**DE 6/10**	**18 06 000 000**						Mandatory
Number of Packages			18 06 004 000		n..8			Mandatory
Commodity code	DE 6/14	**18 09 000 000**						Mandatory
Harmonized System sub-heading code			18 09 056 000		an6			Mandatory

5. Description of Data Elements – Annex B

5.1   Group 11 - Message Information (including Procedure Codes)

DE 11 02 001 000   Additional Declaration Type (previously DE 1/2)
Status   Mandatory at Declaration Level
Format   a1

Enter the relevant union code to indicate the type of declaration.
See section **2.1** in the following document for a list of codes AIS Code List

DE 11 03 001 000   Goods Item Number   (previously DE 1/6)
Status   Mandatory at Government Agency Shipment Goods Item Level.
Format   auto filled

This is the total number of items contained within a declaration, the summary declaration, notification, or proof of the customs status of goods, where there is more than one item

DE 11 10 001 000   Additional Procedure (previously DE 1/11)
Status   Mandatory at Government Agency Goods Item Level
Format   an3

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

The following are the only combinations that can be used.   These combinations must be equal to or less than the intrinsic value of €150
C07,
C07 and F48
C07 and F49

The following code the **customs value** (sum of Data Element DE 14 14 014 000 Intrinsic Amount plus DE 14 15 014 000 Transport and Insurance costs to destination **Amount**) is less than or equal to €45
C08
See section **2.4** in the following document for a list of codes AIS Code List

NO DE   Customs Office of Lodgement
Status   Mandatory at Header Level
Format   The first subdivision (customs office of import country code) is IE.
                The second subdivision is the customs office of import code, e.g. DUB.
                The third subdivision customs office of import national subdivision) with "100" as national subdivision.

Enter the customs office code.
See section **2.30** in the following document for a list of codes AIS Code List

5.2   Group 12 - References of Messages, Documents, Certificates, Authorisations

DE 12 01 000 000   Previous Document (previously DE 2/1)
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level

DE 12 01 001 000   Reference Number
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level
Format   an..70

Indicate details relating to the previous document used. If the entry summary declaration and the customs declaration are lodged separately, using the relevant Union code enter the MRN of the entry summary declaration or any previous document

DE 12 01 002 000   Type
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level
Format   an..4

Using the relevant code, indicate the type of the document

See section **2.36** in the following document for a list of codes AIS Code List

DE 12 02 000 000   Additional Information (previously DE 2/2)
Status   Optional at Goods Shipment and Government Agency Goods Item Level.
                         Optional for Economic Operators. Where an Economic Operator decides to supply
                         the information, all required sub elements must be declared

Any information provided by the declarant that may deem useful for the release for free circulation of the item concerned. A five-digit code is used to provide additional information of a customs nature.

See section **2.3** in the following document for a list of codes AIS Code List

DE 12 02 008 000   Code
Status   Optional at Goods Shipment and Government Agency Goods Item Level.
                         Optional for Economic Operators.
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   Optional at Goods Shipment and Government Agency Goods Item Level.
                         Optional for Economic Operators.
Format   an..512

Any information provided by the declarant that may deem useful for the release for free circulation of the item concerned.

DE 12 03 000 000   **Supporting Document (previously DE 2/3)**
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level

DE 12 03 001 000   **Reference Number**
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level
Format   an..70

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**
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level
Format   an4

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

This data element must contain one of the following codes: D005, D008, N325, N380, N864, N935,1N09,1N21,1N22 and 1N99 the value of each containing an invoice number. Also required are one of the following codes: N235, N271, N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952, and N955 with associated transport document reference

1D24 is mandatory format CCYYMMDDHHMM

DE 12 04 000 000   **Additional Reference (New)**
Status   Optional at Goods Shipment and Government Agency Goods Item Level
See section **2.8** in the following document for a list of codes AIS Code List

DE 12 04 001 000   **Reference Number**
Status   Optional at Goods Shipment and Government Agency Goods Item Level
Format   an..70

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

DE 12 04 002 000   **Type**
Status   Optional at Goods Shipment and Government Agency Goods Item Level
Format   an4

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

DE 12 05 000 0000   **Transport document (New)**
Status   Optional at Goods Shipment and Government Agency Goods Item Level This
                           becomes mandatory at one of these levels

This data element includes the type and reference of the transport document This is required at either Goods Shipment level or Goods shipment item level.

See section **2.46** in the following document for a list of codes AIS Code List

DE 12 05 001 0000	**Reference Number**
Status	Optional at Goods Shipment and Government Agency Goods Item Level This becomes mandatory at one of these levels
Format	an..70

This information shall refer to the transport document with which the goods have been brought into the customs territory of the union.

DE 12 05 002 0000	**Type**
Status	Optional at Goods Shipment and Government Agency Goods Item Level This becomes mandatory at one of these levels
Format	an4

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

DE 12 08 000 000	**Reference Number / UCR (previously DE 2/4)**
Status	Optional for Economic Operators at Goods Shipment Level and Government Agency Goods Item Level

This entry may be used for the indication of the transaction identifier (such as the reference to the purchase contract) if the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in the Title XII Chapter 6 Section 4 of Directive 2006 /112/EC

DE 12 08 001 000	**Reference Number / UCR**
Status	Optional for Economic Operators at Goods Shipment Level and Government Agency Goods Item Level
Format	an..35

DE 12 09 000 000	**Local Reference Number (LRN) (previously DE 2/5)**
Status	Mandatory at Declaration Level

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

DE 12 09 001 000	**Local Reference Number (LRN)**
Status	Mandatory at Declaration Level

Format	an.22

5.3   Group 13 – Parties

DE 13 01 000 000   **Exporter (previously DE 3/1)**
Status   Mandatory at Goods Shipment and Government Agency Goods Item Level

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**
Status   Conditional unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level
Format   an..70

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

DE 13 01 017 000   **Exporter Identification Number (previously DE 3/2)**
Status   Conditional where DE 13 01 016 000, DE 13 018 000, DE13 01 018 022, DE 13 01 018 020, DE 13 01 018 019 and DE 13 01 018 021 are not entered it becomes Mandatory at Goods Shipment and Government Agency Goods Item Level
Format   an..17

Enter the EORI number of the last seller of the goods prior to their importation into the Union

DE 13 01 018 000   **Address**
Status   Conditional unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level

DE 13 01 018 022   **City**
Status   Conditional unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level
Format   an..35
Enter the city name of the party's address

DE 13 01 018 020   **Country**
Status   Conditional unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level
Format   a2
Enter the country code
See section **2.14** in the following document for a list of codes AIS Code List

DE 13 01 018 019   **Street and Number**
Status   Conditional unless DE 13 01 017 000 is completed at Goods Shipment and Government Agency Goods Item Level
Format   an..70

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

DE 13 01 018 021   Postcode

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

Format   an..17

Enter the relevant postcode for the related address particulars

DE 13 04 000 000   Importer (previously DE 3/15)

Status   Mandatory at Declaration Level

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

DE 13 04 016 000   Name

Status   Conditional unless DE 13 04 017 000 at Declaration Level

Format   an..70

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

DE 13 04 017 000   Importer Identification Number (previously DE 3/16)

Status   Conditional where DE 13 04 016 000, DE 13 04 018 000, DE13 04 018 022, DE 13 04
                               018 020, DE 13 04 018 019 and DE 13 04 018 021 are not entered this becomes
                               mandatory at Goods Shipment and Government Agency Goods Item Level

Format   an..17

Enter the EORI number of the importer where available. Please note that PYE, ITX and CGT with Customers
Tax Registration Number can be input here.   Alternatively, NR can be input if no importer identification
number is available. In the case of NR full name and address in following DE 13 04 016 000, DE 13 04 018
000, DE13 04 018 022, DE 13 04 018 020, DE 13 04 018 019 and DE 13 04 018 021 becomes mandatory.

DE 13 04 018 000   Address

Status   Conditional unless DE 13 04 017 000 at Declaration Level

DE 13 04 018 022   City

Status   Conditional unless DE 13 04 017 000 at Declaration Level

Format   an..35

Enter the city name of the party's address

DE 13 04 018 020   Country

Status   Conditional unless DE 13 04 017 000 at Declaration Level

Format   a2

Enter the country code
See section **2.14** in the following document for a list of codes AIS Code List

DE 13 04 018 019   Street and Number

Status   Conditional unless DE 13 04 017 000 at Declaration Level
Format   an..70

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

DE 13 04 018 021   Postcode
Status   Conditional unless DE 13 04 017 000 at Declaration Level
Format   an..17

Enter the relevant postcode for the related address particulars

DE 13 05 000 000   Declarant (previously DE 3/17)
Status   Mandatory at Declaration Level

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

DE 13 05 016 000   Name
Status   Optional at Declaration Level
Format   an..70

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

DE 13 05 017 000   Declarant Identification Number (previously DE 3/18)
Status   Mandatory at Declaration Level
Format   an..17

Enter the EORI number of the declarant.

DE 13 05 018 000   Address
Status   Optional at Declaration Level

DE 13 05 018 022   City
Status   Optional at Declaration Level
Format   an..35

Enter the city name of the party's address

DE 13 05 018 020   Country
Status   Optional at Declaration Level
Format   a2

Enter the country code
See section **2.14** in the following document for a list of codes AIS Code List

DE 13 05 018 019   Street and Number

Status	Optional at Declaration Level
Format	an..70

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

DE 13 05 018 021   Postcode

Status	Optional at Declaration Level
Format	an..17

Enter the relevant postcode for the related address particulars

DE 13 06 000 000   Representative   (previously DE 3/19)

Status	Conditional at Declaration Level

DE 13 06 017 000   Identification Number   (previously DE 3/20)

Status	Conditional at Declaration Level
Format	an..17

Enter the EORI number of the person concerned. This information shall be required if different from D.E. 13 05 000 000 declarant identification No, enter the EORI of the person concerned

DE 13 06 030 000   Status (previously DE 3/21)

Status	Mandatory at Declaration Level
Format	n1

If DE 13 006 017 000 is not applicable therefore 3/21 as direct (2) or indirect (3) cannot apply otherwise   Enter the relevant code representing the status of the representative.

See section **2.40** in the following document for a list of codes AIS Code List

DE 13 16 000 000   Additional Fiscal Reference   (previously DE 3/40)

Status	Mandatory for IOSS at Government Agency Goods Item Level

This information is only required when the goods are declared for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of directive 2006/112/EC.   The special VAT number attributed for use in this scheme shall be provided.

DE 13 16 031 000   Role Code

Status	Mandatory for IOSS at Government Agency Goods Item Level
Format	an3

Enter the relevant code Enter the role of the party
See section **2.2** in the following document for a list of codes AIS Code List

DE 13 16 034 000   VAT Identification Number

Status	Mandatory for IOSS at Government Agency Goods Item Level
Format	an17 (a2 + an..15)

Enter the VAT number /or IOSS Number

5.4   Group 14 - Valuation Information / Taxes

DE 14 03 000 000   Duties and Taxes (previously DE 4/8)
Status   Optional at Government Agency Goods Item Level

This information is not required:
(a) when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC; or
(b) when the goods are of a non-commercial character sent from a third country by private persons to other private persons in a Member State and exempt from VAT pursuant to Article 1 of Council Directive 2006/79/EC.

DE 14 03 038 000   Method of Payment
Status   Mandatory at Government Agency Goods Item Level

Using the relevant Union code, indicate the method of payment applied
This information is not required:
(a) when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC; or
(b) when the goods are of a non-commercial character sent from a third country by private persons to other private persons in a Member State and exempt from VAT pursuant to Article 1 of Council Directive 2006/79/EC.

See section **2.44** in the following document for a list of codes AIS Code List

DE 14 14 000 000   Intrinsic Value (previously DE 4/18)
Status   Mandatory at Government Agency Goods Item Level

Intrinsic value of goods per item in the invoice currency

DE 14 14 012 000   Invoice Currency.
Status   Mandatory at Government Agency Goods Item Level
Format   a3

Enter the currency code
See section **2.16** in the following document for a list of codes AIS Code List

DE 14 14 014 000   **Amount.**
Status   Mandatory at Government Agency Goods Item Level
Format   n..16,2

Enter the value amount

DE 14 15 000 000   **Transport and Insurance costs to destination (previously DE 4/19)**
Status   Mandatory Goods Shipment and Government Agency Goods Item Level

Transport and insurance costs up to the place of final destination in the invoice currency.

DE 14 14 012 000   **Currency.**
Status   Conditional Goods Shipment and Government Agency Goods Item Level
Format   a3

Enter the currency code **This becomes a mandatory field where C08 is declared in DE 12 02 000 000**
See section **2.16** in the following document for a list of codes AIS Code List

DE 14 15 014 000   **Amount.**
Status   Conditional Goods Shipment and Government Agency Goods Item Level
Format   n..16,2

Enter the amount of postal charges paid This **becomes a mandatory field where C08 is declared in DE 12 02 000 000**

5.5   Group 16 Places / Countries/ Regions

DE 16 15 048 000   **GNSS Location of Goods**
Status   Mandatory at Goods Shipment Level

Using the relevant code enter the location where the goods may be 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.

DE 16 15 045 000   **Type of location**
Status   Mandatory at Goods Shipment Level
Format   a1

Enter the relevant code specified for type of location
See section **2.28** in the following document for a list of codes AIS Code List
DE 16 15 046 000   **Qualifier of the identification (previously DE 5/23)**
Status   Mandatory at Goods Shipment Level
Format   a1

Enter the relevant code for the identification of the location. Based on the used qualifier only the relevant identifier shall be provided.
See section **2.26** in the following document for a list of codes AIS Code List

DE 16 15 036 000   **UN/LOCODE**
Status   Mandatory at Goods Shipment Level
Format   an..17

Use the codes defined in the UN/LOCODE List by country

DE 16 15 053 000   **Additional Identifier**
Status   Optional at Goods Shipment Level
Format   an..4

In case of several premises, in order the location to be specified more precisely related to an EORI or authorisation, enter the relevant code where available.

DE 16 15 018 000   **Address**
Status   Optional at Goods Shipment Level

DE 16 15 018 019   **Street and Number**
Status   Optional at Goods Shipment Level
Format   an..70

Enter the relevant street and number

DE 16 15 018 021   **Postcode**
Status   Optional at Goods Shipment Level
Format   an..17

Enter the relevant postcode for the related address particulars

DE 16 15 018 022   **City**
Status   Optional at Goods Shipment Level
Format   an..35

Enter the city name

DE 16 15 018 020   **Country**
Status   Mandatory at Goods Shipment Level
Format   a2

Enter the country code
See section **2.14** in the following document for a list of codes AIS Code List

5.6   Group 18 Goods Identification

DE 18 02 000 000   **Supplementary units (previously DE 6/2)**
Status   Optional at Government Agency Goods Item Level

DE 18 02 001 000   **Supplementary units**
Status   Optional at Government Agency Goods Item Level
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.

DE 18 04 000 000	**Gross Mass (KG) (previously DE 6/5)**
Status	Mandatory at Government Agency Goods Item Level

DE 18 04 001 000	**Gross Mass (KG)**
Status	Mandatory at Government Agency Goods Item Level
Format	n..16,6

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

DE 18 05 000 000	**Description of Goods (previously DE 6/8)**
Status	Mandatory at Government Agency Item Level

DE 18 05 001 000	**Description of Goods**
Status	Mandatory at Government Agency Item Level
Format	an..512

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

DE 18 06 000 000	**Packaging (previously DE 6/10)**
Status	Mandatory at Government Agency Item Level

DE 18 06 004 000	**No of Packages**
Status	Mandatory at Government Agency Item Level
Format	n..8

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.

This information shall not be provided where goods are packaged together and for postal consignments.

DE 18 09 000 000	**Commodity Code (previously DE 6/14)**
Status	Mandatory at Government Agency Item Level

DE 18 09 056 000	**Harmonized system sub heading code**
Status	Mandatory at Government Agency Item Level
Format	an..6

Enter the commodity code number corresponding to the item in question

5.7   H7 Additional Procedures including C07, C08, IOSS and VAT Special Arrangement

When declaring Goods of Negligible Value
- C07 must be declared in DE 11 10 001 000 Additional Procedure (DE1/11)
- The intrinsic costs of this declaration type is equal to or under €150

When declaring Gifts, i.e., consignments sent from one private individual to another
- C08 must be declared in DE 11 10 001 000 Additional Procedure (DE1/11)
- No other codes are permitted on the declaration
- The intrinsic costs of this declaration type is equal to or under €45

When doing a declaration with an IOSS Number
- C07 must be declared in DE 11 10 001 000 Additional Procedure (DE1/11)
- F48 must be declared in DE11 10 001 000 Additional Procedure (DE1/11)
- The IOSS number must be declared in DE13 16 000 000 Additional Fiscal Reference (DE 3/40) and the role FR5 must be declared.
- The intrinsic costs of this declaration type is equal to or under €150

When doing a declaration with VAT special arrangements
- C07 must be declared in DE11 10 001 000 Additional Procedure (DE1/11)
- F49 must be declared in DE 11 10 001 000 Additional Procedure (DE1/11)
- 1A06 authorisation must be declared in DE 12 03 002 000 Supporting Documents Type (DE 2/3)
- The intrinsic costs of this declaration type is equal to or under €150

The above codes cannot be mixed.

Other features to consider:
- IOSS Number can only be declared where the consignment does not exceed €150 and the H7 contains the code C07 and F48
- IOSS Number cannot be declared where the H7 contains C08 (used for a gift with a customs value of less than €45)
- H7 can only contain one of the following additional procedure codes C07 or (C07 and F48 or C07 and F49 where applicable) or C08
- Where gifts exceed the customs value of €45, neither IOSS nor the Special Arrangement may be used.
- **1A01** and **1A05** are also not allowed on a H7