

# **AUTOMATED ENTRY PROCESSING (AEP)**

## **EXPORT**

### **August 2019**

#### **TRADER GUIDE**

MyEnquiries,  
eCustoms Branch,  
Customs Division,  
Nenagh,  
Co Tipperary  
[ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)  
01 738 3677  
+ 353 (0) 1 738 3677 (outside IE)

## Preface

AEP is Revenue's electronic system, which handles the validation, processing, duty, accounting and clearance of custom declarations.

[Direct Trader Input \(DTI\)](#) export declarations are submitted through the [Revenue Online Services \(ROS\)](#).

This trader guide sets out the formats, definitions and business rules for the submission of export declarations through the Revenue's system.

- A matrix of the customs declarations boxes, their description, formats and status.
- A brief description of terms used.
- A box-by-box guide and associated business rules.

**Contact the eCustoms Helpdesk via [My Enquiries](#) as follows:**

1. By selecting the following option "My Query relates to" – "Customs"
2. then "and more specifically" – "eCustoms" – System

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box A:	<a href="#">OFFICE of DISPATCH / EXPORT</a>	AN8	Mandatory
Box A:	<a href="#">SPECIFIC CIRCUMSTANCES INDICATOR</a>	A1	Optional
Box A:	<a href="#">TRANSPORT CHARGES – METHOD OF PAYMENT</a>	A1	Conditional
Box D:	<a href="#">SEALS NUMBER</a>	N..4	Conditional
Box D:	<a href="#">SEALS IDENTITY</a>	AN..20	Conditional
<b>Box 1:</b>	<b>Declaration</b>		
Box 1.1:	<a href="#">I/EXPORTATION CODE</a>	A2	Mandatory
Box 1.2:	<a href="#">DECLARATION TYPE CODE</a>	A1	Mandatory
Box 1.3:			Not required
<b>Box 2:</b>	<b>CONSIGNOR/ EXPORTER</b>		
Box 2.1:	<a href="#">CONSIGNOR/ EXPORTER</a>	AN .. 17	Mandatory
BOX 2.2:	<a href="#">CONSIGNOR/ EXPORTER</a>		Conditional
Box 3:	FORMS	N2	Not required
Box 4:	LOADING LISTS		Not required
Box 5:	<a href="#">ITEMS</a>	N3	Conditional
Box 6:	TOTAL PACKAGES	N..7	Not required
Box 7:	<a href="#">REFERENCE NUMBER</a>	AN..35	Optional
<b>Box 8:</b>	<b>CONSIGNEE</b>		
Box 8.1:	<a href="#">CONSIGNEE</a>	AN..17	Mandatory
Box 8.2:	<a href="#">CONSIGNEE</a>		Conditional

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box 9:	PERSON RESPONSIBLE FOR FINANCIAL		Not required
Box 10: :	COUNTRY LAST CONSIGNED		Not required
Box 11	TRADING/ PRODUCTION COUNTRY		Not required
Box 12:	VALUE DETAILS		Not required
Box 13:	CAP		Not required
<b>Box 14:</b>	<b>DECLARANT/ REPRESENTATIVE</b>		
Box 14.1:	<a href="#">STATUS OF THE DECLARANT/ REPRESENTATIVE</a>	N1	Mandatory
Box 14.2:	<a href="#">REPRESENTATIVE EORI NUMBER</a>	AN..17	Mandatory
<b>Box 15:</b>	<b>COUNTRY OF DISPATCH/EXPORT CODE</b>		
Box 15a:	<a href="#">COUNTRY OF DISPATCH/EXPORT CODE</a>	A2	Conditional
Box 15b:	COUNTRY OF EXPORT CODE		Not required
<b>Box 17:</b>	<b>COUNTRY OF DESTINATION</b>		
Box 17a:	<a href="#">COUNTRY OF DESTINATION</a>	A2	Conditional
Box 17b:	REGION OF DESTINATION CODE	A2	Not required
Box 18:	<a href="#">IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE</a>	AN..27	Conditional
Box 19:	CONTAINER	N1	Not Required
<b>Box 20:</b>	<b>DELIVERY TERMS</b>		
Box 20.1:	<a href="#">DELIVERY CODE</a>	A3	Optional
Box 20.2:	<a href="#">DELIVERY DESTINATION</a>	AN..35	Conditional
Box 20.3:	<a href="#">DELIVERY LOCATION</a>	N1	Optional
<b>Box 21:</b>	<b>IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER</b>		
Box 21.1:	<a href="#">IDENTITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER</a>	AN..35	Conditional

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box 21.2:	<a href="#">NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER</a>	A2	Conditional
<b>Box 22:</b>	<b>CURRENCY AND TOTAL AMOUNT INVOICED</b>		
Box 22.1:	<a href="#">CURRENCY CODE</a>	A3	Conditional
Box 22.2:	<a href="#">TOTAL AMOUNT INVOICED</a>	N..13.2	Conditional
Box 23:	EXCHANGE RATE	N..7.5	Not Required
<b>Box 24:</b>	<b>NATURE OF TRANSACTION</b>		
Box 24.1:	<a href="#">NATURE OF TRANSACTION (1<sup>st</sup> Code)</a>	N1	Conditional
Box 24.2:	<a href="#">NATURE OF TRANSACTION (2<sup>nd</sup> Code)</a>	N1	Conditional
Box 25:	<a href="#">MODE OF TRANSPORT AT THE BORDER</a>	N..2	Conditional
Box 26:	<a href="#">INLAND MODE OF TRANSPORT</a>	N..2	Conditional
Box 27:	PLACE OF UNLOADING		Not Required
Box 28:	FINANCIAL AND BANKING DATA		Not Required
Box 29:	<a href="#">OFFICE OF /EXIT</a>	AN8	Mandatory
Box 30:	<a href="#">LOCATION OF GOODS</a>	AN8	Mandatory
<b>Box 31:</b>	<b>PACKAGES AND DESCRIPTION OF GOODS, MARKS AND NUMBERS CONTAINER NO.(s) NUMBER AND KIND</b>		
Box 31.1:	SUMMARY DECLARATION NUMBER		Do not complete this field
Box 31.2:	<a href="#">CONTAINER (S) NUMBERS</a>	AN11	Conditional
Box 31.3:	<a href="#">TYPE OF PACKAGE</a>	AN2	Conditional
Box 31.4:	<a href="#">UNIQUE LINE OF PACKAGE REFERENCE</a>	N..8	Mandatory
Box 31.5:	<a href="#">NUMBER OF PACKAGES/pieces</a>	N..5	Conditional
Box 31.6:	<a href="#">MARKS AND NUMBERS OF PACKAGES</a>	AN..42	Conditional

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box 31.7:	<a href="#">DESCRIPTION OF GOODS</a>	AN..80	Mandatory
Box 31.8:	<a href="#">PACKAGES IN ITEM</a>	N2	Conditional
Box 32:	<a href="#">ITEM NO</a>	N3	Mandatory
<b>Box 33:</b>	<b>COMMODITY CODE</b>		
Box 33.1:	<a href="#">COMBINED NOMENCLATURE CODE</a>	AN8	Mandatory
BOX 33.2:	TARIC CODE	AN2	Not required
Box 33.3:	<a href="#">TARIC ADDITIONAL CODE 1</a>	AN4	Conditional
Box 33.4:	<a href="#">TARIC ADDITIONAL CODE 2</a>	AN4	Conditional
Box 33.5:	<a href="#">NATIONAL CODE</a>	AN4	Conditional
<b>Box 34:</b>	<b>COUNTRY OF ORIGIN CODE</b>		
Box 34a:	<a href="#">COUNTRY OF ORIGIN CODE</a>	A2	Conditional
Box 34b:	<a href="#">REGION OF ORIGIN CODE</a>	AN..2	Conditional
Box 35:	<a href="#">GROSS MASS</a>	N..8.3	Mandatory
Box 36:	PREFERENCE CODE	N3	Not required
<b>Box 37:</b>	<b>PROCEDURE CODE</b>		
Box 37a.1:	<a href="#">PROCEDURE REQUESTED</a>	AN2	Conditional
Box 37a.2:	<a href="#">PROCEDURE PREVIOUS</a>	AN2	Conditional
Box 37b:	<a href="#">PROCEDURE CATEGORY</a>	AN3	Conditional
Box 38:	<a href="#">NET MASS</a>	N..8.3	Conditional
Box 39:	QUOTA	N6	Not required
Box 40:	<a href="#">SUMMARY DECLARATION / PREVIOUS DOCUMENT</a>	(A1)-(AN..6)-(AN..35)	Conditional
BOX 41:	<a href="#">SUPPLEMENTARY NUMBER OF UNITS</a>	N..8.3	Conditional

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
BOX 42:	ITEM PRICE	N..9.2	Not required
Box 43:	VALUATION METHOD CODE	N1	Not required
<b>Box 44:</b>	<b>ADDITIONAL INFORMATION/DOCUMENTS PRODUCED/CERTIFICATES AND AUTHORISATIONS</b>		
Box 44.1:	<a href="#">IDENTIFIER CODE</a>	AN..5	Conditional
Box 44.2:	<a href="#">DESCRIPTION OF ADDITIONAL INFORMATION</a>	AN..255	Optional
Box 45:	ADJUSTMENT	N14.2	Not Required
Box 46:	<a href="#">STATISTICAL VALUE</a>	N..9.2	Conditional
<b>Box 47:</b>	<b>CALCULATION OF TAXES</b>		
Box 47.1:	TAX TYPE CODE	AN3	Not Required
Box 47.2:	TAX BASE	N..9.2	Not Required
Box 47.3:	TAX RATE	N..11.4	Not Required
Box 47.4:	TAX AMOUNT	N..9.2	Not Required
Box 47.5:	METHOD OF PAYMENT CODE	A1	Not Required
Box 47.6:	TOTAL TAX AMOUNT	N..9.2	Not Required
Box 48:	<a href="#">DEFERRED PAYMENT</a>	AN..12	Conditional
Box 49:	<a href="#">IDENTIFICATION OF WAREHOUSE</a>	(A1)(AN..14)(A2)	Conditional
Box 50:	PRINCIPAL NO. SIGNATURE represented by Place & Date		Not Required
Box 51:	INTENDED OFFICES OF TRANSIT (AND COUNTRY)		Not Required
Box 53:	OFFICE OF DESTINATION (AND COUNTRY)		Not Required
Box 54: PLACE AND DATE: SIGNATURE	SIGNATURE AND NAME OF DECLARANT / REPRESENTATIVE		Mandatory

SAD BOX	DESCRIPTION	FORMAT	STATUS
	DATE	N8	Mandatory
	PLACE	AN..35	Not Required

The **AEP system** handles the customs procedures indicated in Annex A of [Implementing Regulation 2015/2447](#).

### Formats

- A This is for alpha characters (letters) only. You may not include numbers in this field.
- AN This is alphanumeric, these fields may include numbers in addition to alpha characters.
- N This is for numeric characters only. You may not include alpha characters in these fields.

No dot between the format and the number indicate the amount of characters that must be included. Example A2 means that two alpha characters must be entered.

Two dots between the format and the number indicate “up to”, the maximum number of characters that may be included. Example AN..35, means that alphanumeric characters may be entered, the maximum that can be entered is 35, but less may be entered.



**Box A: OFFICE OF DISPATCH/EXPORT**

Status: Mandatory

Format: AN8

Enter the customs office code.

- The first subdivision (*customs office of or export country code*) is IE.
- The second subdivision (*customs office of or export code*) is validated through using IE as the country code of the customs office, example DUB.
- The third subdivision (*customs office of Import or export code national subdivision*) is validated through using IE as the country code and the customs office code in the first subdivision, for example “IE” and “DUB” with “100” as national subdivision.

See [Appendix 1](#) for the list of codes.

**Box A: SPECIFIC CIRCUMSTANCES INDICATOR**

Status: Conditional

Format: A1

- The *specific circumstance indicator* can only be “A”, “B”, “E” or empty.
- If the *specific circumstance indicator* is “E” (AEO), the *declarant or representative, consignor or exporter* must have a valid EORI trader number.
- For export customs declarations, if *box 1.1* contains “CO” or *box 17a country of destination* contains CH or NO or LI, *box A: specific circumstance indicator* is disabled.

See [Appendix 29](#) for the list of codes.

**Box A: TRANSPORT CHARGES – METHOD OF PAYMENT**

Status: Conditional

Format: A1

- The *transport charges – method of payment* is disabled when *specific circumstance indicator* is “E” (AEO). Otherwise, it is optional.
- For export customs declarations, if *box 1.1* contains “CO” or *box 17a country of destination* contains CH or NO or LI, *box A transport charges – method of payment* is disabled.

See [Appendix 27](#) for the list of codes.

**Box D: SEALS - NUMBER**

Status: Conditional

Format: N..4

Enter the number of seals attached.

If Box 1.1 contains “ES” and 1.2 – 2<sup>nd</sup> subdivision is “P” this box is not required.

**Box D:** **SEALS - IDENTITY**  
Status: Conditional  
Format: AN..20

Enter the seal identification.

**Box 1.1:** **EXPORTATION CODE**  
Status: Mandatory  
Format: A2

- Enter the appropriate code (EX, CO or EU or ES) to indicate the type of exportation.
- See related business rules of boxes 15a and 17a.

See [Appendix 2](#) for the list of codes.

**Box 1.2:** **DECLARATION TYPE CODE**  
Status: Mandatory  
Format: A1

- Enter A, B, C, X, Y, Z, N or P as appropriate.
- Note: Use of any of the following codes B, C, X, Y or Z requires prior authorisation.
- When *CD CAP export* is 'true', then selected code can only be for a *complete* declaration.

See [Appendix 3](#) for the list of codes.

**Box 1.3:**  
Status: Not required - leave blank.

**Box 2.1:** **CONSIGNOR/EXPORTER**  
Status: Mandatory  
Format: AN..17

If the exporter has an [EORI](#)<sup>1</sup> number this must be used. If the exporter does not have an EORI but has any other Revenue number (see below) other than a VAT number, this Revenue number must be used. If the exporter does not have a Revenue number enter NR (not registered) and see [Box 2.2](#) below.

The accepted Revenue numbers are:  
CAE followed by the Customs and Excise registration number  
CGT followed by the Capital Gains Tax registration number  
ITX followed by the Income Tax registration number  
PYE followed by the Pay As You Earn registration number  
Entering a VAT number will result in the transaction being rejected.

If you do not hold a C&E or EORI registration and intend to export goods from Ireland, the registration process must be completed on line. A facility is available on [ROS](#) to allow traders (or their tax agents on their behalf) to register for C&E and EORI.

You will find information about this in [EORI Registration guide](#).

**Box 2.2: CONSIGNOR/EXPORTER**

Status: Conditional

If box 2.1 contains NR enter the consignor's/exporter's name and address in the following format.

Name	AN..35 (free text)	Mandatory [Minimum 4 characters]
Address Line 1	AN..35	Mandatory [Minimum 8 characters]
Address Line 2	AN..35	Mandatory between A1 & A2]
Post Code	AN..9	Mandatory
Country Code	A2	Mandatory

See [Appendix 4](#) for the list of country codes.

**Box 3: FORMS**

Status: Do not complete Box 3 for export customs declarations.

**Box 4: LOADING LISTS**

Status: Not required - leave blank.

**Box 5: ITEMS**

Status: Conditional

Format: N3

Enter the total number of items covered by the customs declaration.

The number of items must equal the number of completed boxes 31 on the customs declaration. The maximum number of items that you can enter on a customs declaration is 99.

If Box 1.1 contains "ES" and 1.2 – 2<sup>nd</sup> subdivision is "P" this box is not required.

**Box 6: TOTAL PACKAGES**

Status: Not required - leave blank.

Format: N..7

The content of this box is set by the system (DISPLAY ITEM) The returned customs declaration will show this item completed.

**Box 7: REFERENCE NUMBER**

Status: Optional

Format: AN..35

*The Reference Number* can be used to enter data according to WCO recommendation on UCR dated 30/06/2001 as follows:

1 digit = fiscal (calendar) year, selection in a list (0 to 9)  
2 digit = country code of the seller, selection in a list  
32 characters left for company identifier + company reference. Other references can be entered in this box.

If Box 1.1 contains “ES” and 1.2 – 2<sup>nd</sup> subdivision is “P” this box is not required.

**Box 8.1:**               **CONSIGNEE**  
Status:                 Mandatory  
Format:                 AN..17

If the consignee has an EORI number, this must be used. If the consignee does not have an EORI but has any other Revenue number (see below) other than a VAT number this Revenue number must be used.

If the consignee does not have an EORI or Revenue number enter NR and see [box 8.2](#) below.

The accepted Revenue numbers are:  
CAE followed by the Customs and Excise registration number  
CGT followed by the Capital Gains Tax registration number  
ITX followed by the Income Tax registration number  
PYE followed by the Pay As You Earn registration number.

Entering a VAT number will result in the transaction being rejected.

If you do not hold a C&E or EORI registration and intend to export goods from Ireland, you must complete the registration process on-line. A facility is available on ROS to allow traders (or their tax agents on their behalf) to register for C&E and EORI.

You will find information about this in [EORI Registration guide](#).

**Box 8.2:**               **CONSIGNEE**  
Status:                 Conditional

If box 8.1 contains NR enter the consignee’s name and address in the format identified:

Name	AN..35 (free text)	Mandatory	[Minimum 4 characters expected]
Address Line 1	AN..35	Mandatory	[Minimum 8 Characters
Address Line 2	AN..35	Mandatory	between A1 and A2 expected]
Post Code	AN..9 (Postcode if available, otherwise insert NONE)		
		Mandatory	
Country Code	A2	Mandatory	

See [Appendix 4](#) for the list of country codes.

**Box 9:** PERSON RESPONSIBLE FOR FINANCIAL  
Status: Not required - leave blank.

**Box 10:** COUNTRY LAST CONIGNED  
Status: Not required - leave blank.

**Box 11:** TRADING/PRODUCTION COUNTRY  
Status: Not required - leave blank.

**Box 12:** VALUE DETAILS  
Status: Not required – leave blank

**Box 13:** CAP  
Status: Not required - leave blank.

**Box 14.1:** STATUS OF THE DECLARANT/REPRESENTATIVE  
Status: Mandatory  
Format: N1

Enter the appropriate code to indicate the status of the declarant/representative.  
If the *status of the representative* (box 14a) is not 1 (“Representative” case), box 8 (“consignee”) must be different from the value of box 14.

See [Appendix 6](#) for the list of codes.

**Box 14.2:** REPRESENTATIVE EORI NUMBER  
Status: Mandatory  
Format: AN..17

The only acceptable number is the EORI number.

**Box 15a:** COUNTRY OF DISPATCH/EXPORT CODE  
Status: Conditional  
Format: A2

Enter the country code for the country from which the goods were initially dispatched. Must be a member of the European Union.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 4](#) for the list of codes.

**Box 15b:** COUNTRY OF EXPORT CODE  
Status: Not required - leave blank.

**Box 17a:**                **COUNTRY OF DESTINATION**  
Status:                    Conditional  
Format:                    A2

Enter the country code for the country of final destination of the goods.

- If box 1.1 contains declaration type “CO” then box 17a destination code must contain a country code from the European Union (EU).
- If box 1.1 contains declaration type “EU” then box 17a destination code must contain a country from the European Free Trade Association (EFTA).
- If box 1.1 contains declaration type “EX” then box 17a destination code cannot contain a country from the EU or from the European Free Trade Association (EFTA).

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 4](#) for the list of codes.

**Box 17b:**                **REGION OF DESTINATION CODE**  
Status:                    Not required - leave blank.

**Box 18:**                **IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE**  
Status:                    Conditional  
Format:                    AN..27

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed.

If Box 1.1 contains declaration type “ES” this box is not required.

When requested procedure EU type is B or D (warehousing) OR  
When Mode of transport is “5” (postal) or “7” (fixed installations)  
THEN  
No entry in this field will be permitted.

In all other circumstances completion of this box is **mandatory**.

Enter the identity of the means of transport on departure as follows:

- **Sea**  
If the mode of transport (box 26 if completed, otherwise box 25) is “1” (Sea), then data must consist of either:
  - International Maritime Organisation (IMO) ship identification number  
(format N7 – leading ‘0’ allowed)
  - or
  - European Vessel Identification Number (ENI) (format N8 – must lead with the number ‘9’)

**Note:** both of these will need to satisfy the ships identification number algorithm.

- **Air**

If mode of transport (box 26 if recorded, otherwise box 25) is “4” (Air), then the data consists of the flight number and has format AN.8 where:

- AN..3 mandatory prefix identifying the airlines/operator N..4 mandatory number of the flight
- A1 optional suffix.

- **Road**

If the mode of transport (box 26 if completed, otherwise box 25) is “3” (Road), then the data consists of the vehicle registration number - if a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and trailer.

- **Rail**

If mode of transport (box 26 if completed, otherwise box 25) is “2” (Rail), then the data consists of the wagon number.

**Box 19:**                    **CONTAINER**  
Status:                    Not required – leave blank

This data is system generated and will be returned completed on the message returned to the trader.

**Box 20.1:**                **DELIVERY CODE**  
Status:                    Optional  
Format:                    A3

Enter the appropriate Incoterm Code.

For an export customs declaration, if the requested procedure EU type is 'B' or the previous procedure EU type is "J" or "K", box 20 delivery terms is disabled.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 9](#) for the list of codes.

**Box 20.2:**                **DELIVERY DESTINATION**  
Status:                    Conditional – required if 20/1 is completed.  
Format:                    AN..35

Enter the place specified in the delivery terms.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 9](#).

**Box 20.3:**                **DELIVERY LOCATION**

Status: Optional  
Format: N1

Enter the code for the delivery destination location.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 9](#) for the list of codes.

**Box 21.1: IDENTITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER**  
Status: Conditional  
Format: AN..35

Insert the name of the vessel and date of the flight/vehicle registration number/wagon number. Mandatory for export of agricultural products attracting export refunds.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 21.2: NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER**  
Status: Conditional  
Format: A2

Enter the country code for the nationality of active means of transport crossing the border. If the mode of transport at the border = 2, 5 or 7 box 21.2 is optional, otherwise it is mandatory.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 4](#) for the list of codes.

**Box 22.1: CURRENCY CODE**  
Status: Conditional  
Format: A3

Enter the appropriate currency code.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 10](#) for the list of codes.

**Box 22.2: TOTAL AMOUNT INVOICED**  
Status: Conditional  
Format: N..13.2

Enter the amount of the invoice in the currency specified in box 22.1.



If the requested procedure EU type is “B”, box 22.1 currency code of invoice and box 22.2 total amounts invoiced are disabled.

If the previous procedure EU type is “J” or “K” or if the 3<sup>rd</sup> and 4<sup>th</sup> digits of procedure code are 51, 54, 91 or 92, box 22.1 currency code of invoice and box 22.2 total amount invoiced are optional.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 23:**                    **EXCHANGE RATE**  
Status:                    Not required – leave blank

The system will complete this box and return it completed to the trader. Do not complete box 23.

**Box 24.1:**                **NATURE OF TRANSACTION (1<sup>st</sup> code)**  
Status:                    Optional  
Format:                    N1

Enter the appropriate code for the nature of the transaction.

If Box 1.1 contains declaration type “ES” this box is not required.

If the *requested procedure EU type* is “B” or the *previous procedure EU type* is “J” or “K”, box 24 nature of the transaction is disabled. Otherwise, it is optional.

See [Appendix 11](#) for the list of codes.

**Box 24.2:**                **NATURE OF TRANSACTION (2<sup>nd</sup> Code)**  
Status:                    Conditional  
Format:                    N1

Optional if box 24.1 is completed. Otherwise, leave blank.

See [Appendix 11](#) for the list of codes.

**Box 25:**                    **MODE OF TRANSPORT AT THE BORDER**  
Status:                    Conditional  
Format:                    N..2

Enter the appropriate code for the mode of transport corresponding to the active means of transport by which the goods exit the customs territory of the Union.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 12](#) for the list of codes.

**Box 26:** **INLAND MODE OF TRANSPORT**  
Status: Conditional  
Format: N..2

If the *office of exit* (box 29) is not located in Ireland box 26 is mandatory, otherwise it must NOT be completed.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 12](#) for the list of codes.

**Box 27:** **PLACE OF LOADING**  
Status: Not required - leave blank.

**Box 28:** **FINANCIAL AND BANKING DATA**  
Status: Not required - leave blank.

**Box 29:** **OFFICE OF EXIT**  
Status: Mandatory  
Format: AN8

The office of exit is the customs office where the goods exit the customs territory of the Union.

Note: At export, the office of exit will be an Irish customs office if the goods are being directly exported to a non-EU country or are travelling on a single transport contract. If the goods are not being directly exported or are not travelling on a single transport contract, then the office of exit will be the final customs office from which the goods exit the EU.

See [Appendix 13](#) for the list of codes.

**Box 30:** **LOCATION OF GOODS**  
Status: Mandatory  
Format: AN8

Enter the code for the place the goods are located and can be examined.

See [Appendix 14](#) for the list of codes.

**Box 31:** **PACKAGES AND DESCRIPTION OF GOODS, MARKS AND NUMBERS  
CONTAINER NO.(s), NUMBER AND KIND**

The subdivisions of Box 31 are as follows:

**Box 31.1:** **SUMMARY DECLARATION NUMBER**  
Do not complete this field.

**Box 31.2: CONTAINER(S) NUMBERS**

Status: Conditional  
Format: AN11

Enter the identification number of the container(s), if appropriate.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 31.3: TYPE OF PACKAGE**

Status: Conditional  
Format: AN2

Enter the code for the type of package. Box 31.3 and box 31.5 must always be completed for the first item. However, for subsequent items contained in the same package type boxes 31.3 and 31.5 do not have to be completed, instead box 31.8 must be completed for all subsequent items referencing the item that contains the package details.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 16](#) for the list of codes.

**Box 31.4: UNIQUE LINE OF PACKAGE REFERENCE**

Status: Conditional  
Format: N..8

Enter the line number of the goods item on the relevant transport document. This is required for each item (commodity code) on the customs declaration.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 31.5: NUMBER OF PACKAGES/PIECES**

Status: Conditional – see [box 31.3](#)  
Format: N..5

Enter the total number of packages. The total number of packages for each goods item (box 31) must equal the number shown in box 6.

This is required for each item (commodity code) on the customs declaration.

Where a package(s) contains goods of more than one commodity code, box 31.7 for the first commodity code (first item) will indicate the number of packages. The second and subsequent commodity codes (example second and subsequent items) will not require the completion of box 31.5, but will need to be provided for in box 31.8.

Box 31.8 will indicate which item contains the number of packages for that item. Where the type of packages is “VQ”, “VG”, “VL”, “VY”, “VR” or “VO”, box 31.5 is disabled.

Where the type of packages is “NE”, “NF” or “NG”, box 31.5 is mandatory and must not be less than one.

If Box 1.1 contains “ES” and 1.2 – 2<sup>nd</sup> subdivision is “P” this box is not required. Otherwise box 31.5 is mandatory.

**Box 31.6: MARKS AND NUMBERS OF PACKAGES**

Status: Conditional

Format: AN..42

This is required for each item (commodity code) on the customs declaration.

Enter the identifying marks and numbers of the packages.

Where the type of packages is “VQ”, “VG”, “VL”, “VY”, “VR” or “VO”, box 31.6 is optional. Where the type of packages is “NE”, “NF” or “NG”, box 31.6 is optional. Otherwise, box 31.6 is mandatory.

If Box 1.1 contains “ES” and 1.2 – 2<sup>nd</sup> subdivision is “P” this box is not required.

**Box 31.7: DESCRIPTION OF GOODS**

Status: Mandatory

Format: AN..80

Enter the normal trade description of the goods. The description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods.

This is required for each item (commodity code) on the customs declaration.

It is not correct to copy the narrative associated with the reference in box 33 from the TARIC system.

**Box 31.8: PACKAGES IN ITEM**

Status: Conditional – see box 31.3

Format: N2

Enter the item number in which the packages for this item is described (up to a maximum of 99).

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 32: ITEM NO**

Status: Mandatory

Format: N3

Enter the number of the item. The final item number on the customs declaration should equal the number of items shown in customs declaration box 5.

Item numbers must start at “01” and follow in sequence to a maximum of 99 items on any one customs declaration.

**Box 33.1: COMBINED NOMENCLATURE CODE**

Status: Mandatory  
Format: AN8

Enter the eight-digit CN code for the goods item.

**Box 33.2: TARIC CODE**

Status: Not required - leave blank.

**Box 33.3: TARIC ADDITIONAL CODE 1**

Status: Conditional  
Format: AN4

Enter, if appropriate, the first commodity additional code, as per requirements as specified in the TARIC database.

**Box 33.4: TARIC ADDITIONAL CODE 2**

Status: Conditional  
Format: AN4

Enter, if appropriate, the second commodity additional code, as per requirements as specified in the TARIC database.

**Box 33.5: NATIONAL CODE**

Status: Conditional  
Format: AN4

If appropriate, enter the national code (i.e. the excise code).

**Box 34a: COUNTRY OF ORIGIN CODE**

Status: Conditional  
Format: A2

Enter the code for the country of origin of the goods for each item on the customs declaration. For exports of agricultural products attracting export refunds, this box is mandatory and must be a member of the European Union.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 4](#) for the list of codes.

**Box 34b: REGION OF ORIGIN CODE**

Status: Optional  
Format: AN..2

The region codes have not been adopted by the Member States, so the list of values is empty.

**Box 35: GROSS MASS**  
Status: Mandatory  
Format: N..8.3

Gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Enter the gross mass in kilograms. Gross mass must be greater than zero.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it is 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
- Gross masses of less than 1 kg are rounded as 0.xyz (example 0.654 for a package of 654 grams).

**Box 36: PREFERENCE CODE**  
Status: Not required - leave blank.

**Box 37a.1: PROCEDURE REQUESTED**  
Status: Conditional  
Format: AN2

Enter the two-digit code for the procedure to which this declaration refers.

- If box 37a.1 is "21" then box 44 must contain either code 00100 or code C019
- If box 37a.1 is "22" then box 44 must contain either code C019 or code Y009
- If box 37a.1 is "41" or "51" then box 44 must contain either code 00100 or code C601
- If box 37a.1 is "91" then box 44 must contain either code 00100 or code N990.

If Box 1.1 contains declaration type "ES" this box is not required.

See [Appendix 18](#) for the list of codes.

**Box 37a.2: PROCEDURE PREVIOUS**

Status: Conditional

Format: AN2

Enter the two-digit code for the procedure declared on the declaration which preceded this one. If this is the first declaration the *procedure previous* will be “00”

- Each subdivision of the *procedure code* (boxes 37a.1 and 37a.2) is validated.
- The combination of boxes 37a.1 and 37a.2 is validated. If box 37a.2 represents a warehousing procedure (previous procedure EU type is one of “B”, “J” or “K”), the access to the three subdivisions of general segment box 49 is set to mandatory, indicating the warehouse from which the goods are taken.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 18](#) for the list of codes.

**Box 37b: PROCEDURE CATEGORY**

Status: Conditional

Format: AN3

Enter the code for the procedure category.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 18](#) for the list of codes.

**Box 38: NET MASS**

Status: Conditional

Format: N..8.3

Net mass is the mass of the goods without any packaging.

Enter the net mass in kilograms of the goods described in the relevant box 31.

The *net mass* must be equal to or lower than the *gross mass* (box 35) when present.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it is 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.
- Net masses of less than 1 kg are entered as 0.xyz (e.g. 0.654 for a package of 654 grams).

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 39:** QUOTA  
Status: Not required - leave blank

**Box 40:** SUMMARY DECLARATION/PREVIOUS DOCUMENT  
Status: Conditional  
Format: (A1)-(AN..6)-(AN..35)

For A1 enter one of the codes, as appropriate, for the summary declaration/previous document.

For “AN..6”, enter the abbreviation code for the relevant document. For “AN..35” enter the identification number of the document.

If Box 1.1 contains declaration type “ES” this box is not required.

See [Appendix 19](#) for the list of codes.

#### Example

s:

Where the document is a summary declaration in the form of a cargo manifest bearing the number ‘2222’. The code for a summary declaration is ‘X’. The abbreviation code for a cargo manifest is ‘785’.

The identification number of the cargo manifest is ‘2222’. This would be shown in box 40 as “X-785-2222”

Note: Each of the elements is separated by a dash (-).

Where the document is an initial declaration by way of an Entry in the records as item No. 5 on 14<sup>th</sup> February 2006. The code for an initial declaration is ‘Y’. The abbreviation code for entry in the records is ‘CLE’. The identification number in the records will be ‘20060214-5’ (that is the date of entry in the records and is the fifth item in the records for that date). This would be shown in box 40 as “Y-CLE-20060214-5”.

Where the document is a T1 transit declaration bearing the Movement Reference Number “DE2380806”. The code for a previous document is ‘Z’. The abbreviation code for a T1 transit declaration is ‘821’. The identification number of the T1 transit declaration is “DE2380806”. This would be shown in box 40 as “Z-821-DE2380806”.

For the **Excise Movement and Control System (EMCS)** where previous document category is ‘Z’ (EMCS) then the next segment (previous document type) should read AAD and the final (previous document reference) should include both the Administrative Reference Code (ARC) and the item number\*.

\*Item number is 3 digits padded with zeros.



This would be shown in box 40 as Z-AAD-13IEHE8GW5GP0161WWD55001 where:

- “Z” is the previous document category
- “AAD” is the previous document type
- “13IEHE8GW5GP0161WWD55” is the ARC number
- “001” is the item number.

**Note:** Each element is separated by a dash (-).

**Box 41:**                    **SUPPLEMENTARY NUMBER OF UNITS**  
Status:                    Conditional  
Format:                    N..8.3

Enter the supplementary number of units as required by TARIC.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 42:**                    **ITEM PRICE**  
Status:                    Not required – leave blank

**Box 43:**                    **VALUATION METHOD CODE**  
Status:                    Not required – leave blank

**Box 44 (General):**    **ADDITIONAL INFORMATION/DOCUMENTS PRODUCED/ CERTIFICATES AND AUTHORISATIONS**

Box 44 codes can be separated between additional information (AI) and Documents/Certificates/Authorisations (DCA).

They can be declared at general or item level, details of the type and level can be found in [Appendix 21](#)

Box 44 is also broken down between the identifier code and the description/details of documents:

- Additional information and attachments and their reference have to be present at the time of submission of the declaration.
- Missing mandatory box 44 codes will result in rejection of the declaration.
- Box 44 codes must match the format as specified in Appendix 21.
- Declared attachments are validated.

**Box 44.1: IDENTIFIER CODE**  
Status: Mandatory  
Format: AN..5

See [Appendix 21](#) for the list of codes.

Box 44.1 must contain at least one of the following invoice codes: D005, D008, N325, N380, N 864, N935, 1N09, 1N21, 1N22 and 1N99.

This box must also contain at least one of the following transports document codes: N235, N271, N703, N704, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952 and N955, excluding warehousing customs declarations, that is where box 37a is 76 or 77.

The value of the transport document codes, together with the transport document number (box 44.2) must also meet the following business rules, otherwise it is optional.

- If “mode of transport” (box 26 if completed, otherwise box 25) is “1” (Sea), box 44 must contain one of the following codes: N703, N704, M705, N714 and there must only be one document number associated with the code (that is only declare one transport document number for any transport document code).
- If “mode of transport” (box 26 if completed, otherwise box 25) is “4” (Air), box 44 must contain one of the following codes: N703, N740, N741 and there must only be one document number associated with the code (that is only declares one transport document number for any transport document codes).

Where transport document code is “N741”, the document reference number must be the airway bill reference number and has format N11 where:

- N3: IATA code of company
- N7: IATA code reference number
- N1: IATA check digit.

The system will check that the (N3) IATA code matches an existing airline as well as satisfying the airway bill check digit algorithm.

### **Estimated Time of Departure (ETD)1D23**

Status: **Mandatory**  
Format: CCYYMMDDhhmm

**Box 44.2: ADDITIONAL INFORMATION OR DOCUMENTS/CERTIFICATES/AUTHORISATIONS**

Status: Conditional  
Format: As specified in the appendix (21)

Enter the description of the additional information or enter the code that identifies the certificate/document/authorisation

If Box 1.1 contains declaration type “ES” this box is mandatory.

See [Appendix 21](#) for the list of descriptions of additional information.

**Box 45: ADJUSTMENT**  
Status: Not required - leave blank.

**Box 46: STATISTICAL VALUE**  
Status: Conditional  
Format: N..9.2

In the case of exports enter the FOB value of the goods in Euro. Where the requested EU type is not "B", the statistical value must be greater than zero.

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 47.1: TAX TYPE CODE**  
Status: Not required - leave blank.

**Box 47.2: TAX BASE**  
Status: Not required - leave blank.

**Box 47.3: TAX RATE**  
Status: Not required – leave blank.

**Box 47.4: TAX AMOUNT**  
Status: Not required - leave blank.

**Box 47.5: METHOD OF PAYMENT CODE**  
Status: Not required - leave blank.

**Box 47.6: TOTAL TAX AMOUNT**  
Status: Not required - leave blank.

**Box 48: DEFERRED PAYMENT**

Status: Conditional

Format: AN..12

If Box 1.1 contains declaration type “ES” this box is not required.

**Box 49: IDENTIFICATION OF WAREHOUSE**

Status: Conditional

Format: (A1)(AN..14)(A2)

Box 49 is mandatory only where the goods are involved in a warehousing procedure, otherwise leave blank.

The identification of the warehouse (second subdivision) is checked at registration time.

For A1 enter the code for the type of warehouse.

See [Appendix 24](#) for the list of warehouse codes.

For AN..14 enter the warehouse identification number allocated by the competent authority.

For A2 enter the country code for the EU Member State of the EU which authorised and issued the warehouse identification number.

See [Appendix 4](#) for the list of country codes.

**BOX 50: PRINCIPLE NO. SIGNATURE REPRESENTED BY PLACE AND DATE**

Status: Not required - leave blank.

**Box 51: INTENDED OFFICES OF TRANSIT (AND COUNTRY)**

Status: Not required - leave blank.

**Box 53: OFFICE OF DESTINATION (AND COUNTRY)**

Status: Not required - leave blank.

**Box 54: SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE**

Status: Not required - leave blank.

The Digital Certificate used to sign the electronic message provides for the Signature and Name of Declarant/Representative.

**Box 54:                   DATE**  
Status:                   Not required - leave  
blank Set to the date and time at  
registration.

**Box 54:                   PLACE**  
Format:                   AN..35

The content of this box will be set by the system and returned in the message to the trader.