Federal
Public Service
FINANCE
CUSTOMS AND EXCISES

IDMS UI Manual

Table of Contents

General Information

Document History

Version	Date	Modified by	Remarks
0.1		Rémy Rousselle	Initial version

Introduction

This document describes how to use the new IDMS application. It outlines a number of possible actions within the IDMS application. As new features are implemented, this document will be updated accordingly.

Abbreviations and Acronyms

For better clarity and understanding of this manual, below is a list of the main abbreviations and acronyms used throughout.

Name	Meaning
IDMS	Import Declaration Management System
MRN	Master Reference Number
LRN	Local Reference Number
CRN	Customs Reference Number

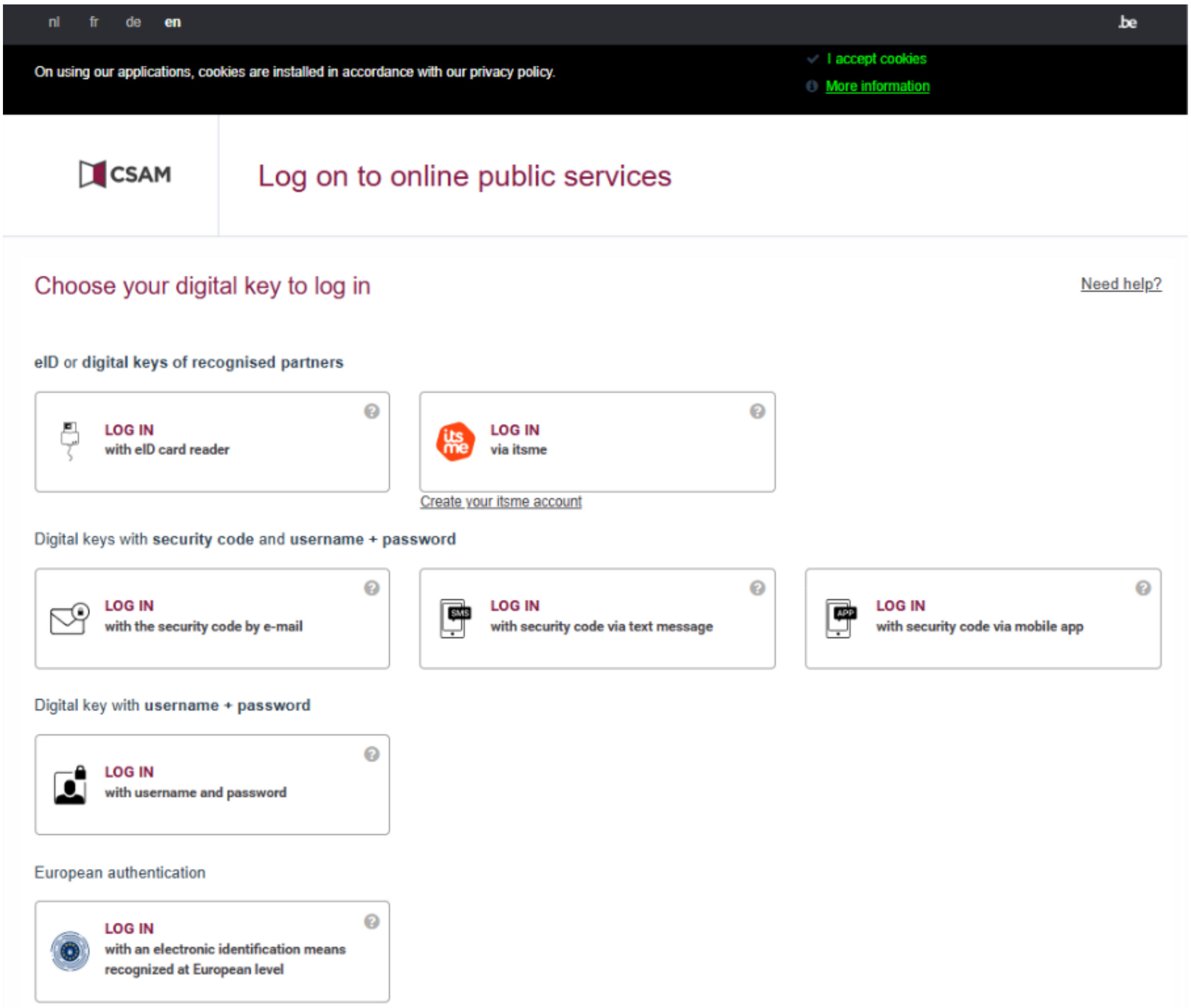
Login procedure for the IDMS application

To log in to the IDMS application, first open your internet browser. Then enter the correct URL:

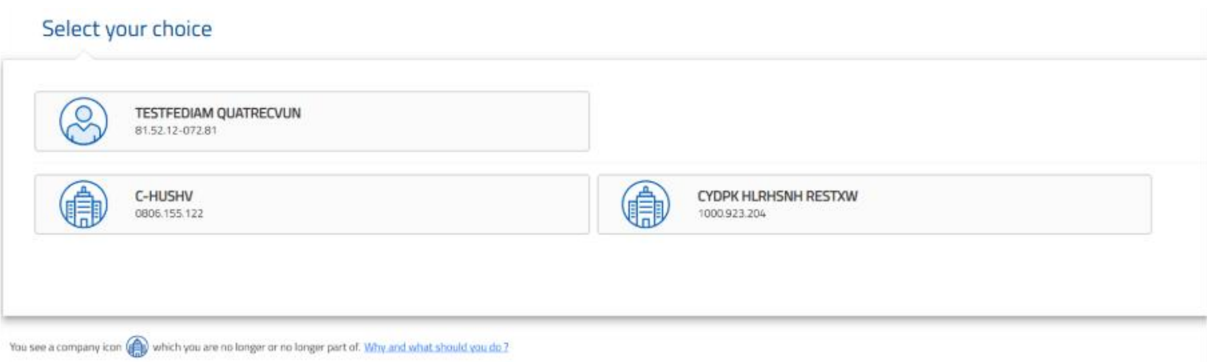
Test environment: IDMS

Production environment: https://idms.minfin.fgov.be/

The general FPS Finance authentication screen will appear in your browser. Here you can choose between different authentication methods:

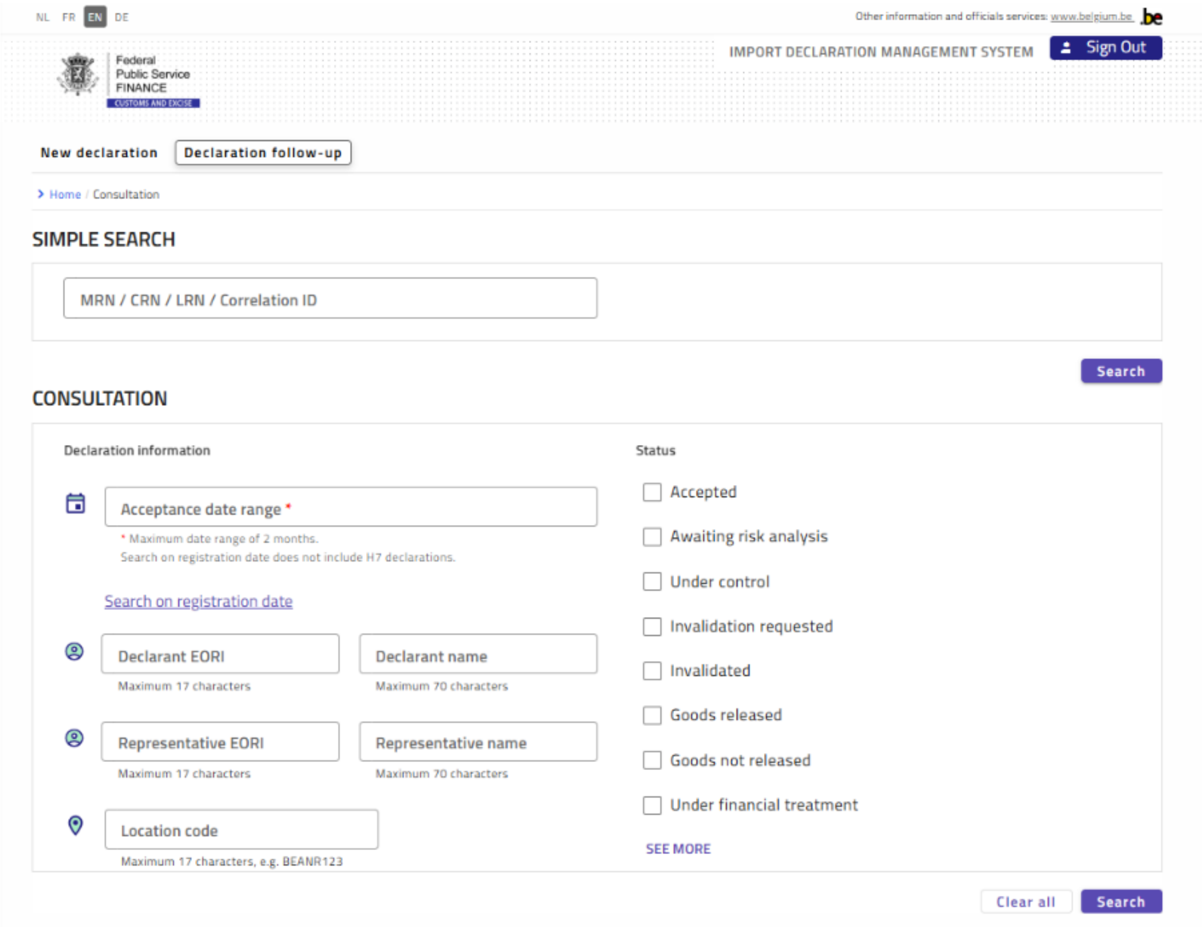


Once logged in, you can choose to perform actions either as an individual or as a company.



Navigating IDMS

After logging into IDMS, the following screen will appear.

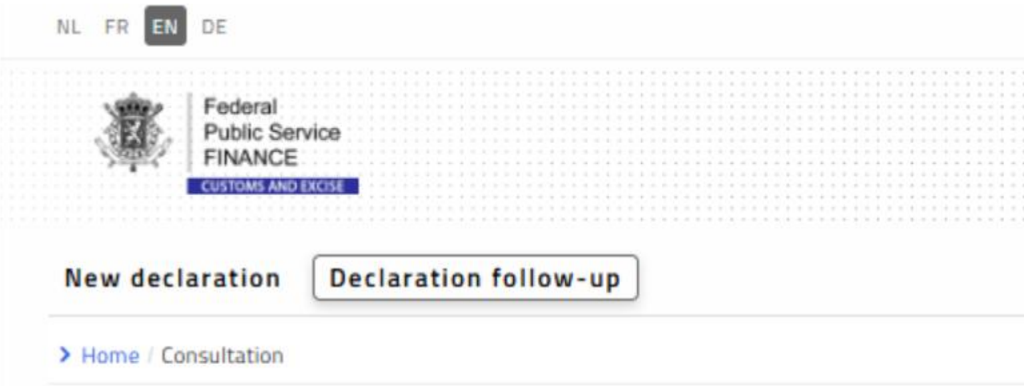


Language Setting

In the IDMS web application, the screens are available in Dutch, French, English, and German.

Select the desired language at the top left:

- NL: Dutch
- FR: French
- EN: English
- DE: German

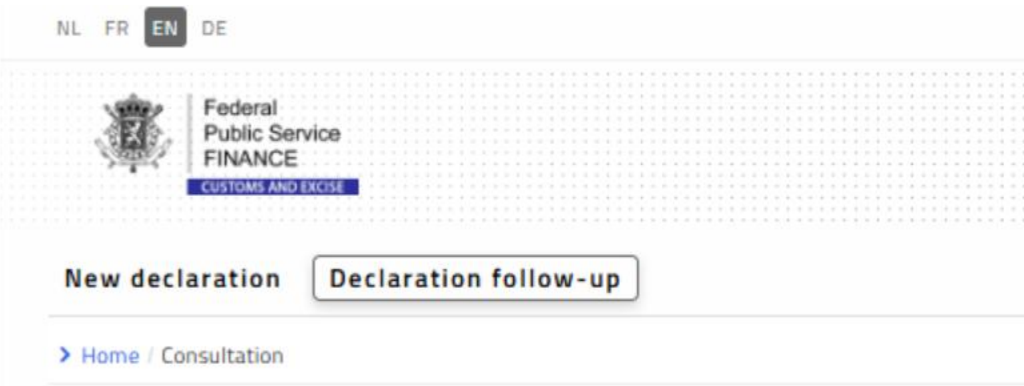


Toolbar

The toolbar includes the functionalities available in IDMS. These are discussed in more detail in the following chapters:

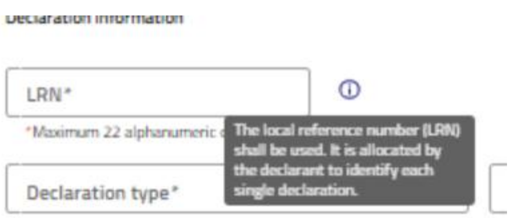
• New Declaration: this tab allows the user to submit a declaration

• Declaration follow-up: this tab allows the user to consult and/or search a declaration



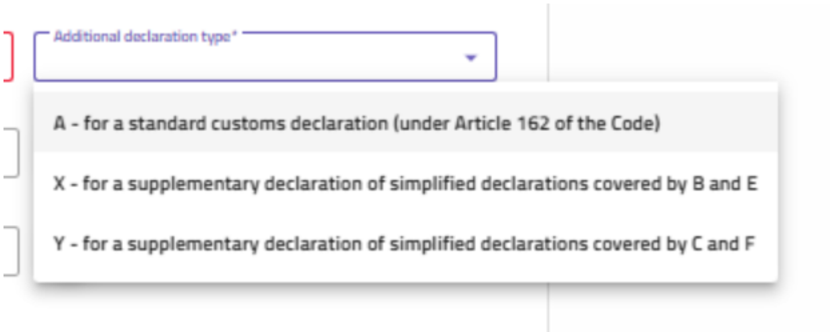
Information Buttons

On all screens, you will find various information buttons. When you hover your mouse over an information button, the text appears.

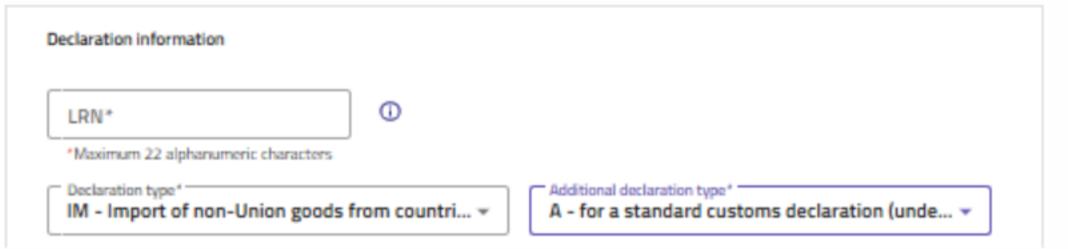


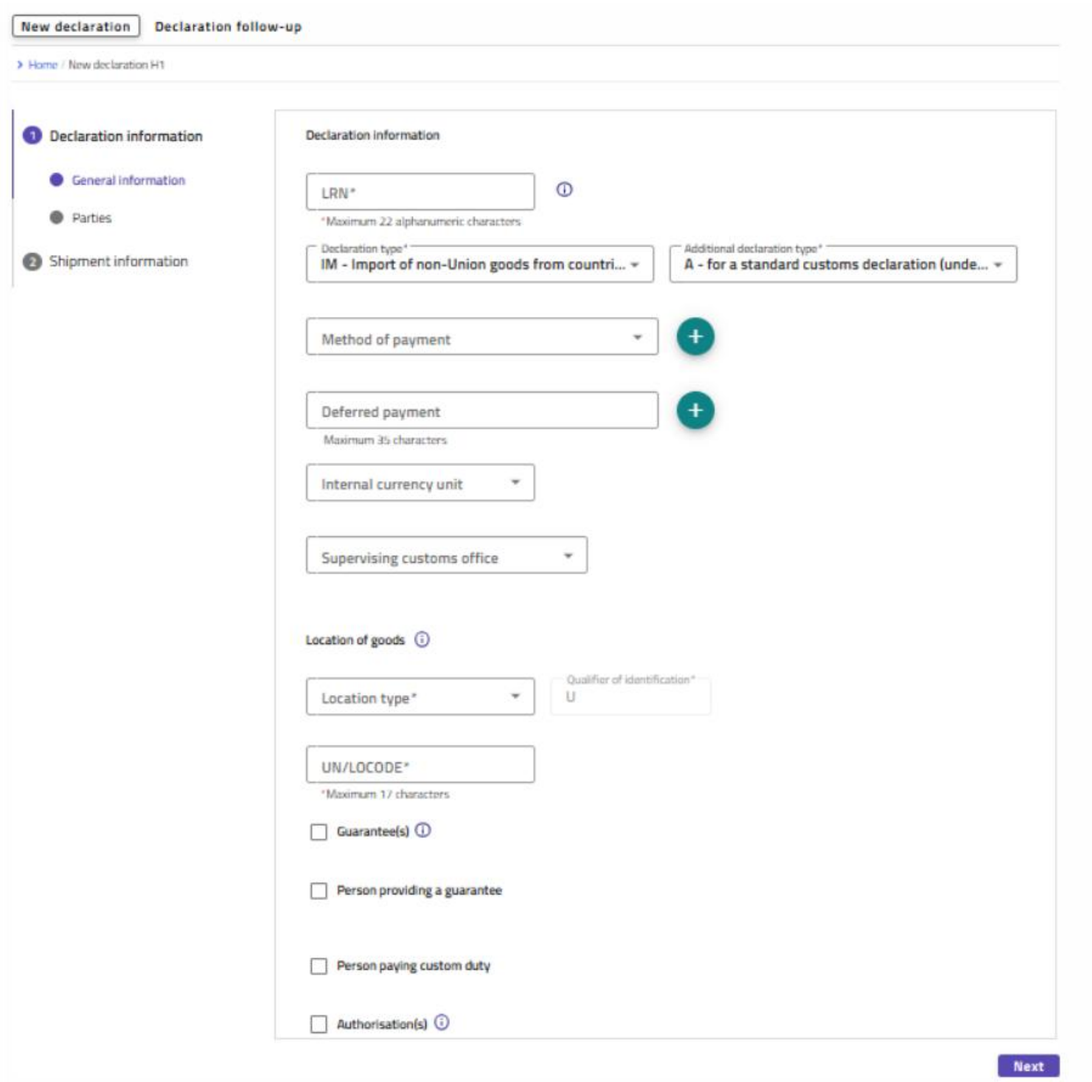
Drop Down Lists

A downward arrow indicates that a dropdown menu is available. You can click the arrow to view and select one of the predefined options.



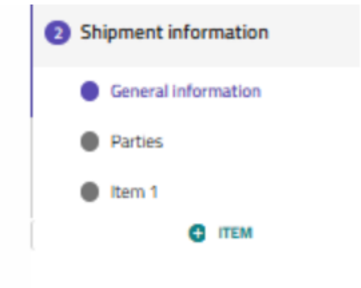
As soon as you click on your selection, it is entered into the field.





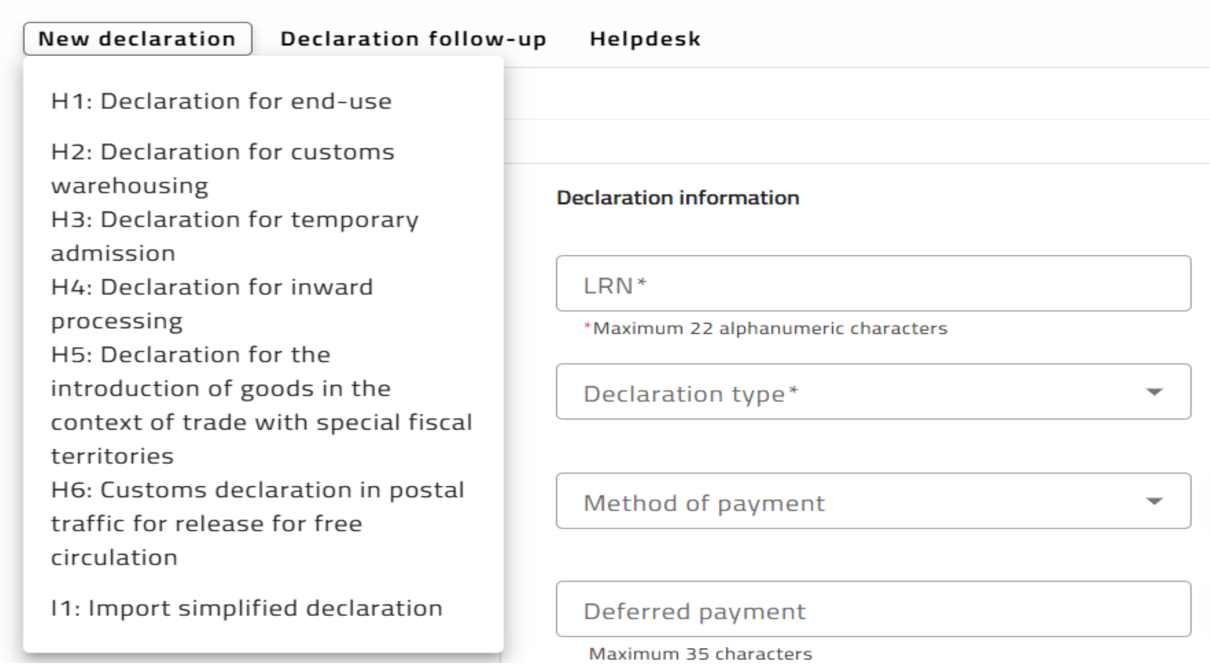
The new declaration is divided into multiple sections.

- Declaration Information
  - General Information
  - Parties
- Shipment Information
  - General Information
  - Parties
  - Option to add items



New declaration

To create a declaration, you select the purpose of the declaration and the corresponding dataset: H1 to H6 and I1.

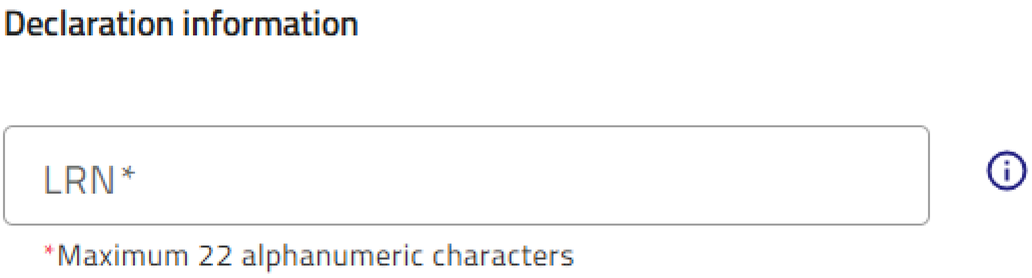


After that, you will see the following screen in which you can create a declaration.

Declaration information

1.1 General information

1.1.1 LRN

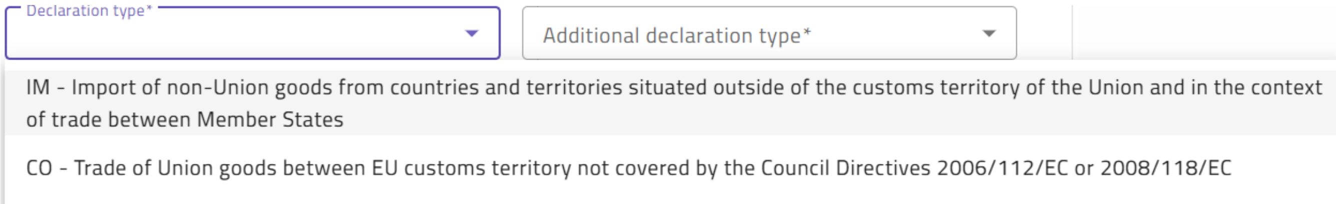


LRN stands for Local Reference Number. It is an essential data element within the IDMS (Import Declaration Management System) and other customs systems.

<u>Definition and Purpose</u>

- Meaning: The LRN is a unique number assigned by the declarant to a customs declaration.
- Purpose: It is used to identify each individual declaration in accordance with the competent authorities.
- National Definition: The number is defined nationally, meaning that its structure and rules for use are established at the national level (Belgium).
- Technical Specifications: In the various data sets (such as H1 through H7), the LRN is specified as follows:
- Data Element (D.E.): 12 09 000 000.
- Format: an..22 (maximum of 22 alphanumeric characters).
- Status: A (Mandatory) for the market participant when submitting a declaration.
- Level: It is at the declaration level (D).
- Group: It falls under Group 12: “References to messages, documents, certificates, permits”

1.1.2 Declaration Type



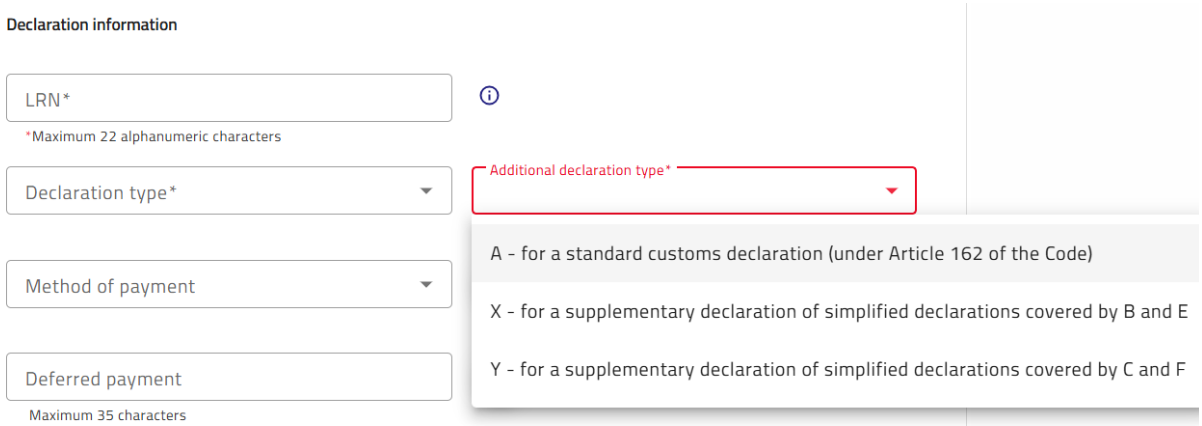
D.E. 11 01 000 000 (Declaration Type)

Enter the relevant Union code. The possible Union codes are IM and CO, Code Description;

IM Trade with countries and territories outside the customs territory of the Union Placing of goods under a customs procedure as referred to in column H1 of the data requirements table in Annex B of the UCC DA Placing of non-Union goods under a customs procedure in trade between Member States.

CO Union goods subject to special measures during the transition period following the accession of new Member States.

1.1.3 Additional declaration type



<u>Code A: Standard customs declaration</u>

- Definition: This is the standard customs declaration submitted in accordance with Article 162 of the Union Customs Code (UCC).
- Impact on the flow: This type represents the basic flow, in which all required data is provided immediately upon submission.
- For low-value shipments (data set H7), Type A is also the mandatory code.

Code X: Supplementary Declaration (following an occasional simplified declaration)

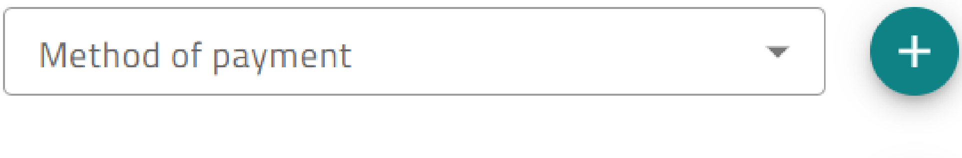
- Definition: A supplementary declaration that follows a simplified declaration filed on an occasional basis.
- Link: Type X must always be filed after a declaration of:
- Type B: Simplified declaration on an occasional basis (Art. 166, para. 1 DWU).
- Type E: Pre-lodged simplified declaration on an occasional basis.

Code Y: Supplementary Return (following regular simplification)

- Definition: A supplementary return that follows a simplified return filed on a regular basis.
- Link: Type Y must always be filed after a return of:
- Type C: Simplified declaration for regular use (Art. 166, para. 2 DWU).
- Type F: Pre-lodged simplified declaration for regular use.

Code	Declaration Type	Follows / Required
A	Standard	None (this is the complete tax return itself).
X	Additionally	Follows an occasional simplification (B or E).
Y	Additionally	Follows a regular simplification (C or F)

1.1.4 Method of payment



For your declaration choose one of the following options.

• A - Payment in cash

• B - Payment by credit card

• C - Payment by cheque

• D – Benelux guaranty

• E - Deferred or postponed payment

• G - Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)

• H - Electronic credit transfer

• P – FRCT

If you want to add a second, third, ... method of payment. Click on the green plus button

Remarks: Possible combinations of Payement

• 1st method of payment: A, B, C, E, H or P

• 2nd method of payments: o G and one of “A, B, C, E, H or P” o D and one of “A, B, C, E, H or P”

• 3rd method of payments: G and D and one of “A, B, C, E, H or P”

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

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

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

For IOSS role code FR5 must be mentioned in D.E. 13 16 031 000 (Additional fiscal reference - role) with the license number of IOSS in D.E. 13 16 034 000 (Additional fiscal reference - license number IOSS).

The special VAT license number in the context of IOSS has a different structure. The format of this special VAT license is IMxxxyyyyyyz (where x, y and z represent a digit):

• the first 2 characters are always 'IM';

• the next 3 characters indicate the Member State of identification (MSID). If Belgium is the Member State of identification, this is indicated by the 3-digit ISO code 056, resulting in 'IM056';

• the next 6 characters are the NETP identification (NETP stands for 'non-established taxable person');

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

1.1.5 Deferred Payment

Within the IDMS (Import Declaration Management System), deferred payment is used to postpone the payment of duties and taxes (such as VAT) due upon import through specific accounts or permits.

Meaning: Deferred payment refers to the deferral of payment of import duties and taxes via account 49 in the name of the importer, or via permit ET14000 for the deferral of VAT to the periodic VAT return.

Data Element (D.E.): It is recorded under 12 10 000 000.

- Format: an..35 (maximum of 35 alphanumeric characters).
- Status: In most data sets (such as H1 and H7), this element has status B (Optional for Member States), but Belgian Customs (AAD&A) often requires this element when a deferral is applied.
- Payment Methods and Codes (D.E. 14 03 038 000)
- When using deferred payment, the following codes must be used in the “Payment Method” field:
- Code E: Deferred payment (general).
- Code G: Deferred payment via the VAT system (Article 211 of Directive 2006/112/EC).
- Priority: When code G is used, all VAT-related taxes (code B00) must be linked to this code, as this type of deferral takes precedence over other payment methods.

Application by Data Set

The rules for entering payment deferrals vary by dataset type:

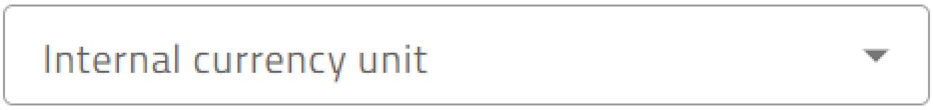
- H1 (Free Circulation): For VAT deferral, code G must be indicated, and the ET14000 authorization number must be entered in D.E. 12 10 000 000.
- H2 (Customs Warehouse): Since this is a suspension arrangement under which no VAT is due, the validation for payment deferral in IDMS is skipped.
- H3 (Temporary Importation): In the case of full exemption, no VAT is levied, but the ET14000 authorization must still be indicated in D.E. 12 10 000 000 to avoid the imposition of a VAT security. In the case of partial exemption, VAT deferral is possible, and code G must be used.

- H4 (Inward Processing): As with H3, the ET14000 authorization must be listed in D.E. 12 10 000 000 to avoid a VAT security deposit.
- H5 (Special Tax Regime): Because D.E. 12 10 000 000 is missing from the European H5 data set, Belgium has created a national solution. This involves using codes in D.E. 12 04 002 000: 6VAT for the ET14000 authorization and 49DP for account 49.
- H7 (E-commerce): Deferred payment is not mandatory for shipments under the IOSS scheme or for non-commercial shipments between private individuals (C2C).

Validation and Rejection

IDMS automatically checks whether the provided reference is correctly linked to the importer and whether the importer holds the correct permit. If a VAT deferral is required but is not correctly indicated, the return is rejected with an error message (IE456). When a VAT taxpayer is part of a VAT unit, the ET14000 authorization is always issued in the name of the unit, and all members must apply it

1.1.6 Internal currency unit



The Internal Currency Unit is a data element within the IDMS used to indicate the currency in which a declaration is prepared, specifically for Member States that are still in a transition period to the euro.

Technical Specifications Data Element (DE): 14 17 000 000.

Group: Group 14 (“Information on Customs Value / Taxes”).

Format: a3 (three alphabetic characters).

Level: D (Declaration Level), meaning that the information applies to the entire declaration.

Although this data element is part of the European data sets, its status for Belgian declarations is very specific: The Belgian Customs Legislation Service explicitly notes that this data element serves no purpose on Belgian customs declarations, since the euro has long been Belgium’s national currency.

The mandatory nature of this element varies by declaration type in the technical tables:

- H1 (Free Circulation): Status A (Mandatory).
- H2 (Customs Warehouse): Status B (Optional/Depends on Member State).
- H3 (Temporary Importation): Status A (Mandatory).
- H4 (Inward Processing): Status A (Mandatory).
- H5 (Special Tax Regime): Status A (Mandatory).
- H6 and H7: This element does not apply to postal declarations or to low-value shipments.

1.1.7 Supervising customs office

Select the correct supervising customs office.

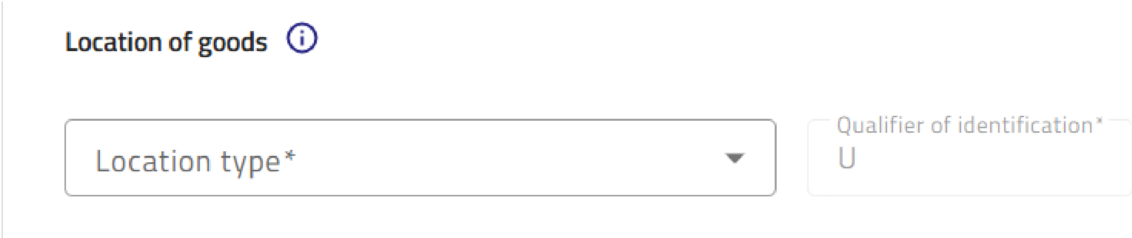
The SCI is specifically identified in the customs declaration:

D.E. 17 10 000 000 (Control Office): This data element is used when the declaration is filed with an office other than the one specified as the control office in the permit.

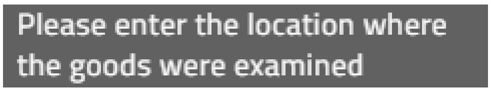
D.E. 17 10 001 000 (Reference Number): The unique reference number (an8) of the supervising office is entered here. The structure of this number consists of the country code (e.g., BE) followed by six characters that identify the specific office.

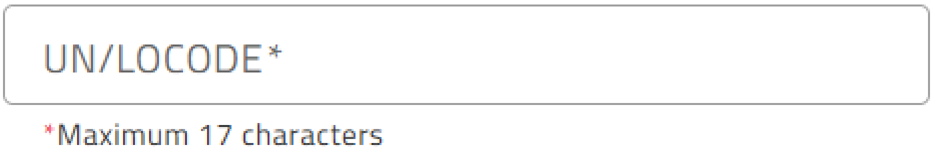
The list of supervising customs offices can be found on this website: Reference Data & Customs Offices List

1.1.8 Location of Goods



The information button provides the following information.





In the Import Declaration Management System (IDMS), the “Location type” is used to indicate the nature of the location where goods are located and can be inspected by customs. This data element is a crucial part of the information regarding the “Location of the goods” (D.E. 16 15 000 000).

<u>Technical Specifications</u>

Data Element (D.E.): 16 15 045 000.

Group: Group 16 (“Places / Countries / Regions”).

Format: a1 (one alphabetic character).

Status: In the basic data sets, this element is mandatory (A) for the economic operator, except for pre-lodged declarations, where it is optional or not provided. However, Belgian Customs (AADA) requires this element for most import declarations.

<u>Overview of Codes and Meanings</u>

To indicate the type of location, the following codes must be used:

- A - Designated location: A customs office or another location specifically designated by customs for the presentation of goods or for temporary storage.
- B - Authorized location: A location authorized under a permit based on Article 22 of the UCC (such as a temporary storage facility or a customs warehouse).
- C - Approved location: A location specifically approved for the presentation of goods to customs or for temporary storage.
- D - Other: This code is used in particular in cases of force majeure.

Important Rules for Use

Exclusivity: Only one type of location may be used per declaration.

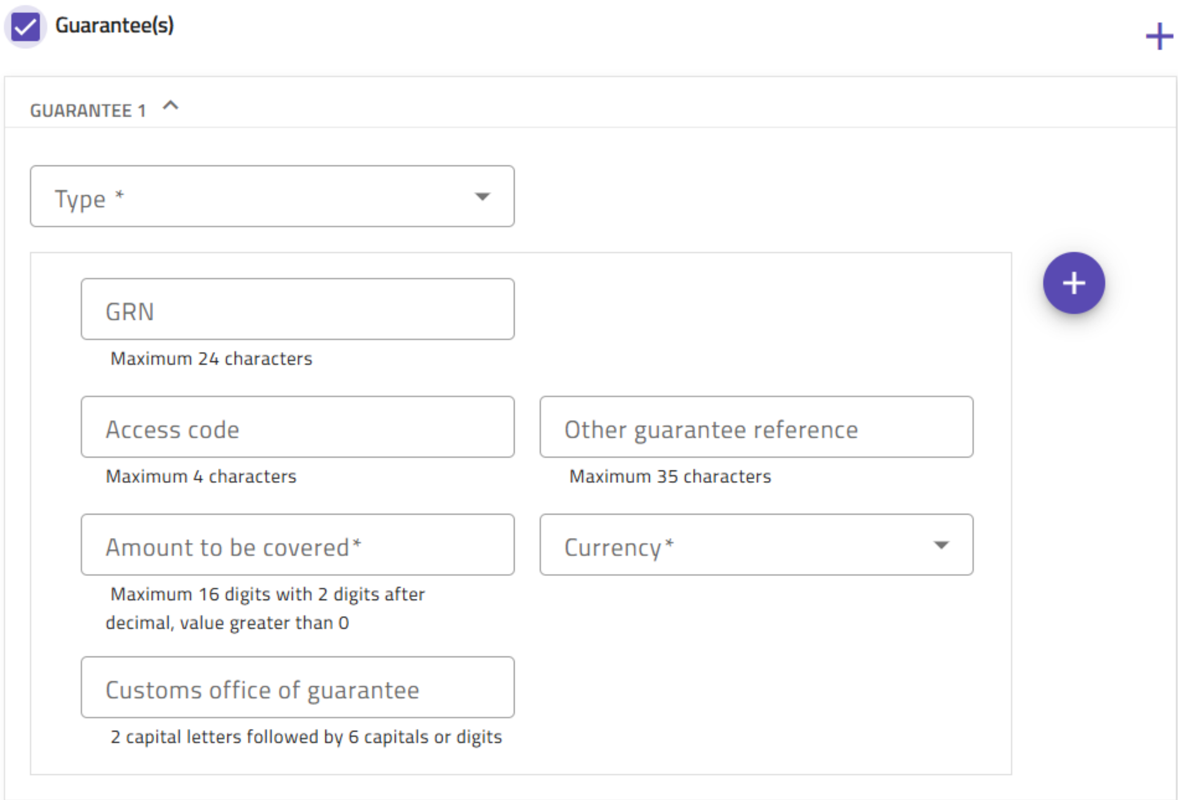
Accuracy: The specified location must be described with sufficient precision to allow customs to conduct a physical inspection of the goods.

Relationship to Other Elements: The Location type works in conjunction with other identifiers in Group 16 to determine the exact location, such as:

- D.E. 16 15 046 000: Identification code.
- D.E. 16 15 036 000: UN/LOCODE.
- D.E. 16 15 047 000: Customs office reference number.
- D.E. 16 15 048 000: GNSS coordinates (latitude and longitude).

Reference: For further clarification on the use of codes A, B, and C, please look into Circular 2025/C/39 concerning approved and designated locations.

1.1.9 Guarantee(s)



If you want to add a guarantee to your declaration, select the plus button.

Key Concept and Application

A security deposit is required when goods are released while the customs debt has not yet been paid or when there is a risk that a debt will arise. Any tax categorized as "secured" in Tarbel (the Belgian tariff system) constitutes a guarantee.

Information on the Security Deposit (Group 99)

The details of the guarantee are recorded in Group 99 of the declaration. This information is mandatory only when security is actually provided for the release.

- D.E. 99 02 000 000 (Type of Security): The relevant Union code indicating the type of guarantee for the transaction is entered here (codes can be found in Appendix 23).
- D.E. 99 03 000 000 (Security Reference): This umbrella element contains the specific identification details of the guarantee.
- D.E. 99 03 069 000 (GRN): The Guarantee Reference Number (security reference number).
- D.E. 99 03 070 000 (Access Code): The corresponding access code for the guarantee.
- D.E. 99 03 012 000 (Currency): The currency in which the amount to be covered is denominated.
- D.E. 99 03 071 000 (Amount to Be Covered): The exact amount of the customs debt to be covered by the security.
- D.E. 99 03 072 000 (Customs Office of Guarantee): The reference number (an8) of the office where the guarantee is registered.
- D.E. 99 03 073 000 (Other Reference): Used for references that are not GRNs.

Parties Involved

D.E. 13 20 000 000 (Person providing security): This element identifies the party acting as guarantor.

Identification Number (D.E. 13 20 017 000): The guarantor's EORI number must be entered here, but this is only required if this person is not the declarant.

Specific Procedures and Payment Methods

Individual guarantees: For guarantees based on a specific customs declaration (in accordance with Article 163 of the UCC), additional information must be provided, such as code 00100 in "Additional Information" (D.E. 12 02 008 000) and the text "Simplified authorization" (D.E. 12 02 009 000).

Payment Methods: There are two specific codes for payment methods directly related to guarantees:

Code D: Benelux guarantee.

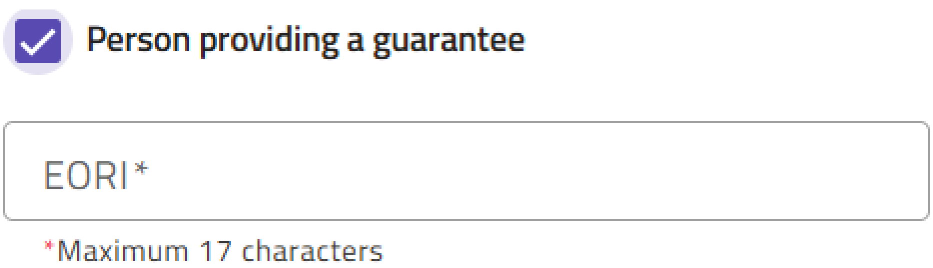
Code R: Other forms of security.

VAT deposit: As discussed earlier regarding deferred payment, a VAT deposit may be imposed if a valid ET14000 authorization (code G) is not present in procedures such as temporary importation (H3) or inward processing (H4), unless the authorization is correctly indicated in D.E. 12 10 000 000.

<u>Responsibility and Emergency Procedures</u>

When using the emergency procedure (when IDMS is unavailable), the permit holder remains fully responsible for tracking and monitoring their own guarantee. Customs will verify this information retrospectively as soon as the declarations are subsequently processed in the system.

1.1.10 Person providing a guarantee



The “Person providing a guarantee” is the party that provides a financial guarantee for the (potential) customs debt associated with an import declaration in IDMS.

<u>Identification and Data Elements</u>

Data Element (DE): 13 20 000 000.

Sub-element Identification Number (D.E. 13 20 017 000): The guarantor’s EORI number must be entered here.

Format: The identification number has the format an..17 (up to 17 alphanumeric characters).

Level: This data is provided at the declaration level (D).

<u>Important Usage Rule</u>

The most important rule for this field is that information about the person providing the security must only be provided if that person is not the declarant. If the declarant is also the party whose guarantee is being called upon, this element does not need to be filled in separately.

Application by Data Set

This element is present in virtually all relevant data sets for imports:

- H1 (Free Circulation): Mandatory (Status A) if the guarantor is different from the declarant.
- H3 (Temporary Importation): Mandatory if different from the declarant. In the case of temporary importation by an economic operator not established in the Union, an EORI registration may still be required to use the security management system
- H4 (Inward Processing): Required if different from the declarant.
- H6 (Mail Transit): Also applies under the same condition.

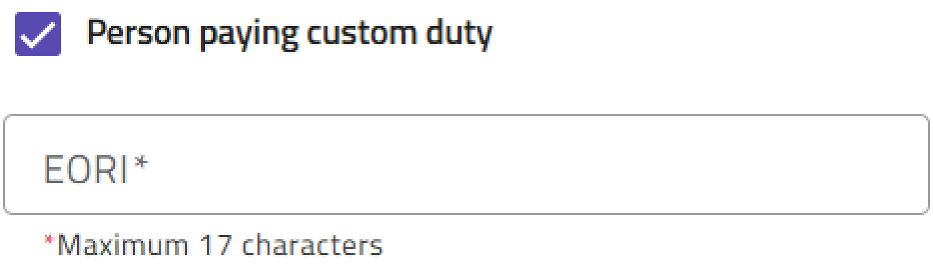
Amendments and Emergency Procedures

Amendment of the declaration: The identification number of the person providing security is a field that can be updated via a request to amend the declaration (message IE413).

Emergency Procedure: When the IDMS system is unavailable and the emergency procedure is initiated, the license holder is personally responsible for closely monitoring and managing their own guarantee.

Validation: When a valid EORI number is provided, the system automatically retrieves the guarantor's name and address information from the central database (EOS).

1.1.11 Person Paying custom duty



The "Person paying the customs duty" is the party financially responsible for settling the customs debt associated with an import declaration.

Identification and Data Elements

Data Element (D.E): 13 21 000 000.

Sub-element Identification Number (DE 13 21 017 000): The unique identification number of the paying party must be entered here.

Number Type: This information consists of the EORI number of the party concerned.

Format: The identification number has the format an..17 (maximum of 17 alphanumeric characters).

Level: This data is provided at the declaration level (D).

Important Rule of Use

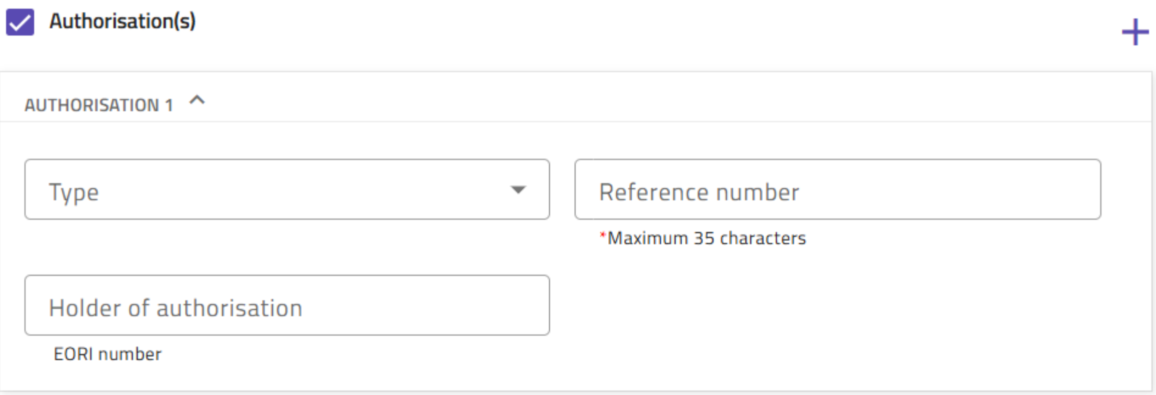
The most important rule for this field is that information about the person paying the customs duty must only be provided if that person is not the declarant. If the declarant is also the party making the payment, this element does not need to be filled in separately.

Application by Data Set

This element is present in most data sets for imports:

- H1 (Free Circulation): Status A (Required if different from the declarant).
- H3 (Temporary Importation): Status A
- H5 (Special Tax Regime): Status A.
- H6 (Postal traffic): Also applicable (Status A)

1.1.12 Authorisations



Within the IDMS and customs legislation, authorizations are used to grant economic operators permission to use specific procedures or simplifications. This information is strictly recorded in the declaration data.

Classification and Data Groups

In the data sets (such as H1 through H7), an important distinction is made regarding how authorizations are listed: Data group “Authorization”: This includes only those authorizations listed in Annex A of the Delegated Regulation on the Combined Nomenclature (DWU DA).

Data Group ‘Supporting Documents’ (D.E. 12 03 000 000): All other authorizations, permits, certificates, or national decisions not listed in the aforementioned Annex A must be recorded in this group. Permits may be declared at the declaration level (D) or at the item level (SI), depending on whether they apply to the entire shipment or to a single item.

Specific Data Elements (Group 12 12)

For the actual licenses (Annex A type), the following elements are used:

- D.E. 12 12 002 000 (License Type): Use of Union codes (e.g., for BTI, BOI, or special destination).
- D.E. 12 12 001 000 (Reference Number): The unique number of the authorization.
- D.E. 12 12 080 000 (Authorization Holder): The EORI number of the party to whom the authorization is issued.

Important Types of Authorizations in IDMS

ET14000 (VAT Reverse Charge): This is a national authorization for reversing the VAT due on imports to the periodic VAT return. The number must be entered in D.E. 12 10 000 000 when using payment method code 'G'.

BTI & BOI: Decisions regarding binding tariff information (BTI) or binding origin information (BOI). If the importer has these for the goods in question, the reference number must be included.

One-time authorizations: For authorizations based on a customs declaration (Art. 163 UCC), the code 00100 and the text "Simplified authorization" must be included in the supplementary information.

EIDR (Entry in the records): Authorization for the procedure whereby the declaration is made in the declarant's own records (Article 182 of the UCC).

Authorizations for the Emergency Procedure

Specific authorizations exist for situations in which IDMS is unavailable:

Integrated model: Since the rollout of MASP/IDMS, old authorizations (for self-numbering, buffering, etc.) have been consolidated into the "Authorization for the simplified emergency procedure".

Buffering and Self-Assigned Numbering: This allows an operator to store declarations in its own IT system and generate a BCP-ID (emergency reference number) itself.

Validation and Verification

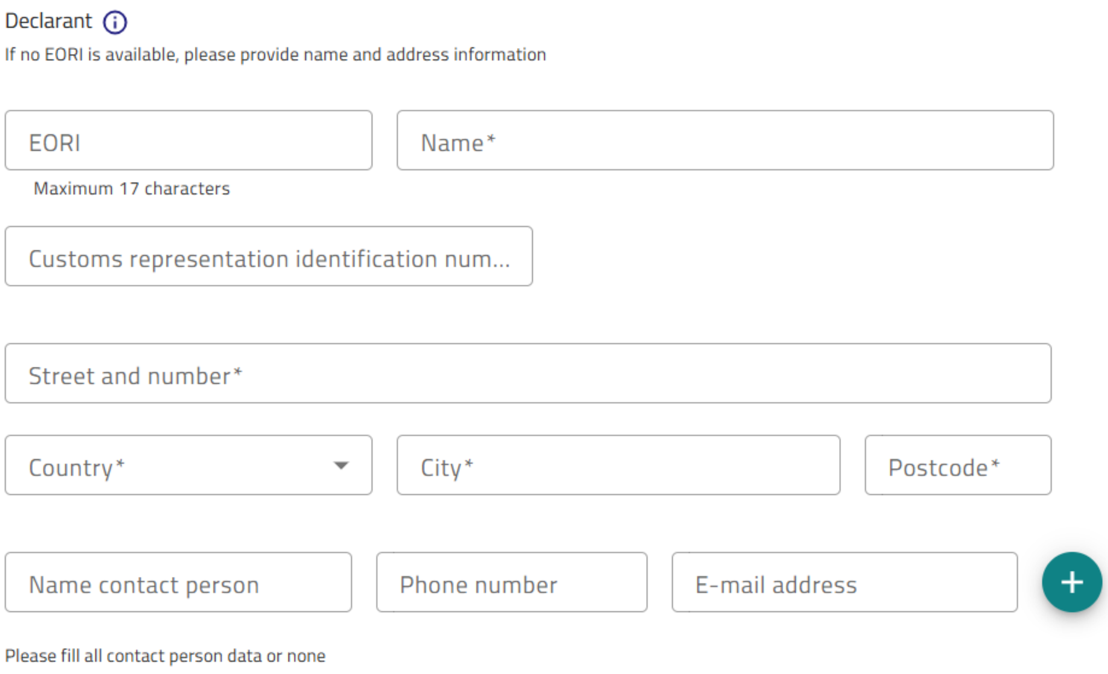
System Validation: IDMS automatically checks whether the specified permit reference is correctly linked to the importer.

Rejection: If a required permit is missing or not listed, the declaration is rejected with error message IE456.

CCI (Centralized Clearance): In CCI Phase 1, after technical validation, the supervisory office (SCI) verifies whether all required permits exist and are still valid.

1.2 Parties

1.2.1 Declarant



The declarant is a key party in the IDMS process and is defined as the person who submits a customs declaration in their own name (indirect representation) or the person on whose behalf the declaration is submitted (direct representation).

<u>Identification and Data (Data Element 13 05)</u>

The declarant's data is recorded under data element 13 05 000 000.

Identification Number (Data Element 13 05 017 000): Identification is primarily based on the EORI number. Name and Address: If the EORI number is missing or cannot be validated in the EOS database, it is mandatory to enter the name (Data Element 13 05 016 000) and the full address (Data Element 13 05 018 000). If a valid EORI number is provided, the system automatically retrieves this information, and the declarant must not enter it manually.

Contact Person: It is optional to add contact person details (name, phone number, email) to facilitate communication with customs.

Unique LRN: The local reference number (LRN) for each declaration must be unique per declarant.

Role in Representation

The relationship between the importer and the declarant depends on the type of representation chosen (Article 18 of the UCC):

- No representation: The importer acts as the declarant. In IE415 messages, the same EORI number is used for both roles.
- Direct representation: A representative (such as a freight forwarder) acts in the name and on behalf of the importer. The importer remains the declarant (the importer's EORI number is listed in the "Declarant" field).
- Indirect representation: The representative acts in their own name but on behalf of the importer. In this case, the representative is the declarant (the representative's EORI number is listed in the "Declarant" field). In the case of indirect representation, the importer and the representative are jointly and severally liable for the customs debt.

Interaction with IDMS

The declarant (or the "Sender" acting on their behalf) is responsible for submitting various messages:

Submitting requests: Submitting the declaration (IE415), amendment requests (IE413), invalidation requests (IE414), and the notification of presentation (IE432).

Receiving feedback: The declarant receives (asynchronous) messages such as acceptance (IE428), release (IE429), rejection (IE456), or a notification of inspection (IE460).

Management: The declarant can use a web interface to track their declarations and status notifications

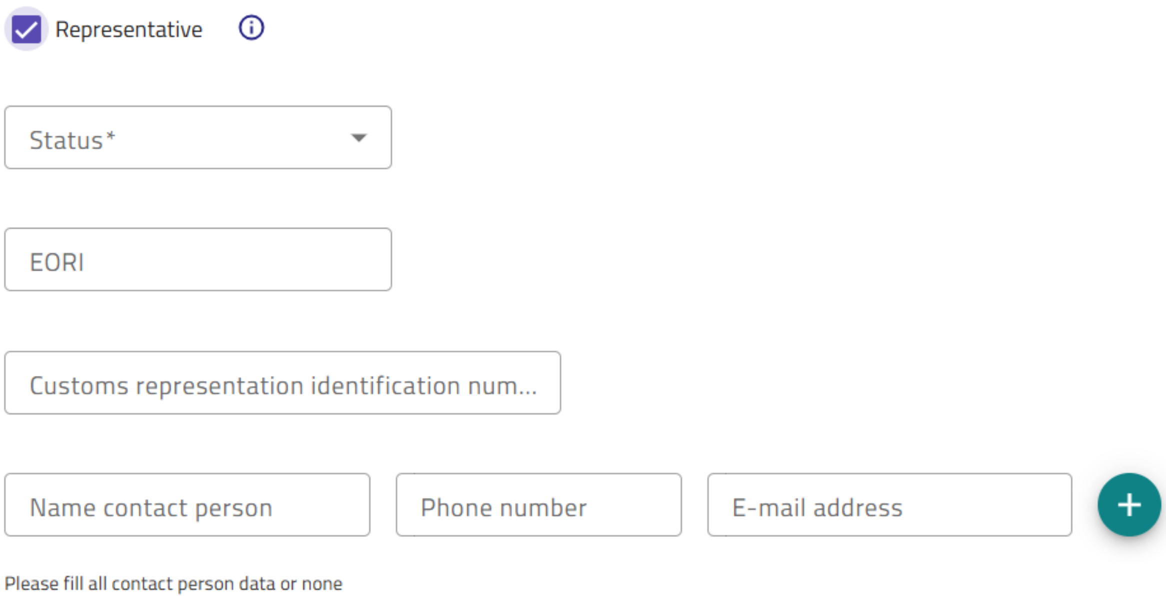
Rights and Obligations

Permits: The declarant must hold the relevant permits for his activities.

Supplementary Declaration: Under simplified procedures, the declarant is required to submit a supplementary declaration within the specified time limits.

Right to be Heard: Before customs makes a final decision to withhold the release of goods following an inspection, the declarant has the right to present their case (Right to be Heard).

1.2.2 Representative



A representative is a party that may be appointed by an importer to carry out customs formalities, as provided for in Article 18 of the Union Customs Code (UCC). Below you will find detailed information about the role, technical identification, and specific Belgian rules regarding representation in IDMS:

<u>Types of Representation and Liability</u>

The UCC makes a strict distinction between two forms of representation, which has significant implications for who officially files the declaration:

Direct representation (Status Code 2):The representative acts in the name and on behalf of the importer. In the declaration, the importer is the same as the declarant. This means that the importer's EORI number appears in both fields. The importer is primarily responsible for the customs debt.

Indirect representation (Status Code 3): The representative acts in their own name but on behalf of the importer. In this scenario, the representative is the declarant. Therefore, the IE415 declaration lists different EORI numbers under "Importer" and "Declarant".

Joint and several liability: In the case of indirect representation, both the importer and the representative are jointly and severally liable for the customs debt arising from the declaration.

Identification in IDMS (Group 13 06)

Information about the representative is recorded under data element 13 06 000 000. The most important sub-elements are: Identification Number (Data Element 13 06 017 000): Identification via the representative's EORI number. Status (Data Element 13 06 030 000): The code indicating the type of representation (2 for direct, 3 for indirect).

Contact Person (D.E. 13 06 074 000): Optional contact information (name, phone, email) to facilitate communication with customs.

Specific Belgian Guidelines

Belgian customs (AAD&A) applies a number of national rules and solutions:

National Solution for Indirect Representation: Due to technical limitations in the current dataset definitions, code 3 cannot always be processed correctly in the status field at this time. Therefore, economic operators must provide the following additional information in cases of indirect representation:

- D.E. 12 02 008 000 (Code): Enter the national code CODE3.
- D.E. 12 02 009 000 (Text): Enter the text "Application of indirect representation".

Power of Attorney: Customs may request proof of the authority to represent at any time. In the declaration, under D.E. 12 03 002 000 (Type of supporting document), the national code 4007 must be entered to indicate the power of attorney for both direct and indirect representation

Master Register and Record: Customs representatives must be registered in the master register and are legally required to maintain a record (a register of all their customs activities).

The rules governing this are set forth in the Ministerial Decree of March 23, 2016.

Restrictions and Exclusions

The use of indirect representation (code 3) is no longer permitted in Belgium for a number of specific customs procedures:

- Declarations for the special destination procedure (H1).
- Storage in a private customs warehouse (H2).
- The temporary importation procedure (H3).
- The inward processing procedure (H4).

When an importer has AEO status and wishes to appoint a representative to make use of that status (e.g., when filing the declaration), only direct representation is permitted.

Other Roles

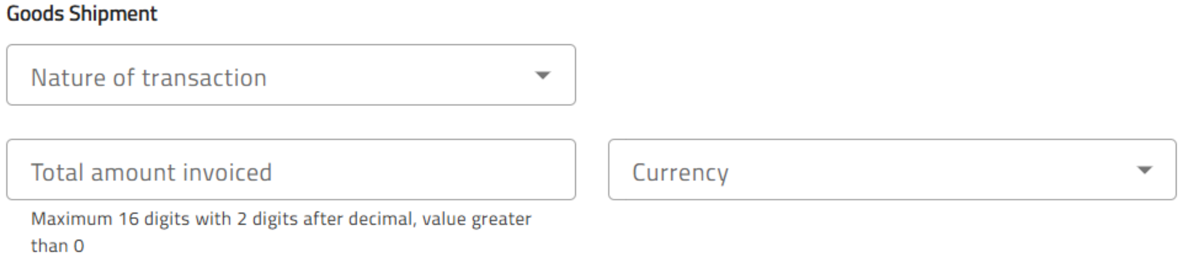
Tax Representative (FR3): Although IDMS recognizes the role code FR3 (tax representative for VAT), this code is not used on Belgian customs declarations because it is considered irrelevant to the actual customs flow in the declaration.

VAT Reverse Charge: When using the ET14000 authorization for VAT reverse charge, an importer may rely on a representative with global liability.

2. Shipment information

2.1 General information

2.1.1 Goods Shipment



Within the IDMS, the goods shipment (abbreviated as GS) is a specific data level that contains information about goods that are the subject of a single customs declaration.

Definition and Scope

- Meaning: The Goods Shipment level contains all information about goods in a single standard customs declaration or a single declaration via registration in the records (EIDR).
- Context: In the data hierarchy, GS is positioned between the declaration level (D, for the entire declaration) and the item level (SI, for a single item).
- Application: The information at this level applies to every item of goods in specific customs declarations and notifications.

Key Data Elements at the GS Level

Several crucial data groups are recorded at the consignment level:

- Exporter (D.E. 13 01 000 000): The full name and address of the person sending the goods, as specified in the contract of carriage, must be provided here.
- Location of the Goods (D.E. 16 15 000 000): This refers to the exact location where the goods are situated and can be inspected by customs. This includes sub-

elements such as the type of location, UN/LOCODE, coordinates (GNSS), and the address.

<u>Transport Information:</u>

- Container Indicator (D.E. 19 01 000 000): Indicates whether the goods are transported in containers when crossing the border.
- Mode of Transport (D.E. 19 03 and 19 04): Information on the mode of transport at the border and the domestic mode of transport.
- Transport Aids (D.E. 19 07 000 000): Data on containers, including the identification number.

<u>Value and Mass:</u>

- Gross Mass (D.E. 18 04 000 000): The weight of the goods, including packaging but excluding transport equipment. If the gross mass of individual items cannot be determined, the total may be entered at the HS level.
- Statistical Value (D.E. 99 06 000 000): The value of the goods, including transportation and insurance to the border; must be expressed in euros.
- Transportation and Insurance Costs (D.E. 14 15 000 000): Costs up to the final destination.

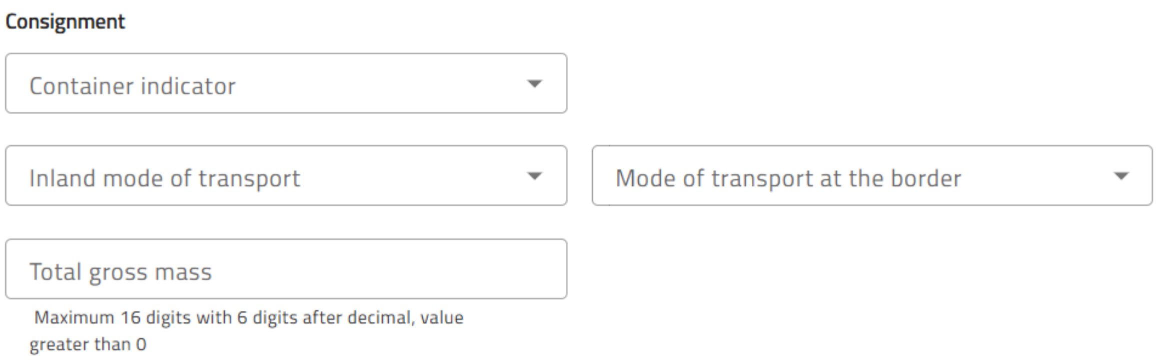
<u>Specific Scenarios for Goods Shipments</u>

- Single seller/platform: If a single seller ships various goods and arranges for transportation, the seller's details are entered at the GS level of the declaration. If a platform organizes transportation for multiple sellers, the platform's name applies at the GS level
- Low Value (H7): For shipments with an intrinsic value of up to 150 EUR (B2C/B2B/C2C) or 45 EUR (C2C), the H7 data set is used, with the focus on the shipment as a whole for the purpose of duty exemption.
- Consolidated Shipments: For transaction identification codes (UCR) for consolidated orders, the code refers to the individual orders within the relevant line item of the declaration.
- Tax reference: The IOSS VAT identification number must be provided at the GS level and is therefore relevant to the entire declaration; a declaration may not contain a mix of IOSS and non-IOSS goods.

Technical Management (Goods Accounting)

When writing off goods in IDMS ("write-off"), the concept of "zero weight zero quantity" (0w0q) is sometimes used. When a single package contains multiple items, only one item carries the total quantities of the shipment, while the others are reported with zero values to prevent double counting in inventory management.

2.1.2 Consignment



The term "Consignment" is used in various ways within IDMS and customs legislation, ranging from the logistical structure of a shipment to specific regulations for low-value shipments.

Logistical Structure: Master and House Consignments

Within the Temporary Storage Declaration (TSD) and the Goods Accounting (GA) system, a strict distinction is made in the hierarchy of consignments:

- Master Consignment (MC): A TSD always contains at most one Master Consignment. This is the highest level of the consignment.
- House Consignment (HC): An MC may be subdivided into one or more House Consignments. Each individual House Consignment has a unique transport document number.
- Item Level: Within each House Consignment, the goods items are numbered sequentially, with the numbering starting over at 1 for each HC.

Low Value Consignments (LVC) and the H7 Data Set

A very important aspect of "Consignments" in IDMS is the handling of low-value consignments (LVCs), for which the H7 data set was designed:

- Definition: These are consignments (B2C, B2B, or C2C) with an intrinsic value of up to 150 EUR.

- Exemption: These shipments are exempt from import duties under Regulation (EC) No. 1186/2009.
- New rules (effective July 1, 2026): For commercial LVC shipments (distance sales), a transitional arrangement will be introduced with a flat customs duty of 3 EUR per item.
- C2C shipments (gifts): For shipments between private individuals, a specific exemption threshold of 45 EUR applies; these fall outside the scope of the new 3 EUR duty.

Identification: Unique Consignment Reference (UCR)

- To uniquely identify shipments and ensure their traceability, data element 12 08 000 000 (Reference Number/UCR) is used:
- Purpose: It is a unique commercial reference number assigned to a shipment by the relevant party.
- Format: This can be a WDO code (ISO 15459) or an equivalent.
- Status: For economic operators, this element is generally optional, but it provides customs with access to underlying commercial data.

Consignments in the Goods Ledger (Write-off)

When goods are removed from temporary storage (TSD) via an import declaration, the shipment must be correctly identified for the write-off:

Identification method: The system attempts to link a shipment in the Goods Ledger based on three elements, in this specific order:

1. Transport document number: The most recommended method because it is unique per HC.
2. UCR number: Used when there is no transport document number.
3. Container number: This is the least recommended method because a container ID is not guaranteed to be unique within a single TSD.
4. Levels of write-off: Write-offs can occur at the document level (the entire TSD), the shipment level (MC or HC), or for a specific item.

Technical Validation for H7

Specific rules apply to shipments for the H7 dataset:

Gross Mass: The sum of the gross masses of all items must be at least equal to the total gross mass declared at the goods shipment level.

Number of Packages: Declaring the number of packages at the shipment level is mandatory, except for postal shipments.

Unique tax reference: A tax reference (such as an IOSS number) must be unique at the shipment level; a declaration may not contain a mix of IOSS and non-IOSS goods.

2.1.3 Reference number/ UCR

☑ Reference number/UCR ⓘ

Reference number/UCR

Maximum 35 characters

The extra information displayed by the button:

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 Title XII Chapter 6 Section 4 of Directive 2006/112/EC." Other: "This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question.

Unlike the LRN, which is used by the declarant to uniquely identify the customs declaration itself to the authorities, the UCR identifies the underlying commercial shipment.

The Reference Number / UCR (Unique Consignment Reference) is a unique commercial reference number assigned to a specific shipment by the relevant party. It is an essential element for ensuring the traceability of goods in the logistics chain and customs systems.

<u>Technical Specifications</u>

- Data Element (DE): 12 08 000 000.
- Format: an..35 (maximum of 35 alphanumeric characters).
- Status: C (Optional/voluntary for market participants). Although it is optional, customs strongly recommends its use because it can speed up inspection activities.

- Level: It can be declared at the consignment level (GS) or at the item level (SI).
- Structure: The entry may take the form of a WDO code (ISO 15459) or its equivalent.

<u>Purpose and Function</u>

Access to data: The UCR grants customs access to underlying commercial data that may be relevant for risk analysis and inspections.

Transaction identification: It is used to refer to the actual sales transaction (e.g., an order number or reference to a sales contract).

Distinction from Other Numbers:

- It is not the same as the transport document number (such as an air waybill or S10 barcode), as those are assigned by the carrier and not by the seller.
- It is not the same as the IOSS VAT identification number, but it can be used as a transaction identification code within the IOSS scheme.

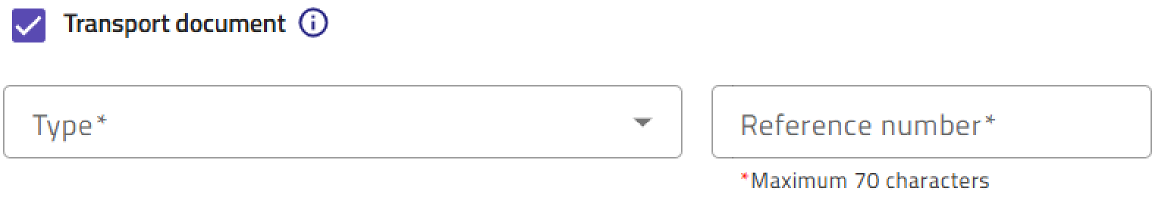
<u>Use in Specific Scenarios</u>

IOSS and Distance Sales: If goods are declared for free circulation under the IOSS scheme, the UCR serves as proof of the specific sales transaction.

Consolidated Orders: In the case of consolidated shipments, the code refers to the individual orders covered by the relevant item on the customs declaration.

Goods Accounting (Write-off): When the Goods Accounting (GA) system attempts to link a shipment for write-off from temporary storage (TSD), the UCR number is used as a secondary option if no transport document number is available. If a UCR is present in both the TSD and the write-off record (WOR), it is considered a reliable unique number for matching.

2.1.4 Transport document



The extra information displayed by the button:

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

Within the IDMS the transport document refers to the document used to bring the goods into the customs territory of the Union. It is a crucial data element for both the identification of the shipment and for administrative processing in the goods ledger.

<u>Technical Specifications (Group 12 05)</u>

Information about the transport document is recorded in the following data elements:

- D.E. 12 05 000 000 (Transport Document): The umbrella data group that contains both the type and the reference.
- D.E. 12 05 001 000 (Reference Number): The specific number of the document (e.g., the waybill number).
- D.E. 12 05 002 000 (Type of Transport Document): The code indicating the type of document. The relevant codes (CL754) are listed in the TARIC database.

<u>Use and Levels</u>

Levels: The structure of this data group is identical at both the consignment level (GS) and the item level (SI).

Status: For virtually all import data sets (H1 through H7), this element is mandatory (Status A)

<u>Role in Inventory Accounting (Write-off)</u>

The transport document plays a central role in the “write-off” of goods from temporary storage (TSD) or a customs procedure:

- Consignment Identification: Inventory Accounting (GA) uses the transport document number as the primary and most recommended method for matching a write-off request with a consignment in a TSD.

- Uniqueness: Each individual part of a consignment (house consignment) in a TSD has a unique transport document number.
- System logic: For write-off purposes, IDMS always sends the first transport document specified at the item level (or at the shipment level if not specified at the item level) to Goods Accounting.

<u>Overview of Document Types (Codes)</u>

Commonly used codes for the type of transport document (CL754) include:

- N703: House Waybill.
- N704 / N705: (Master) Bill of Lading (ocean freight).
- N730: Road consignment note (CMR/road transport).
- N740 / N741: (Master) Air Waybill (air freight).
- N750: Postal shipment.
- N720 / N722: Rail consignment note (CIM / Road list SMGS).
- C624 / C625: Form 302 / Rhine manifest

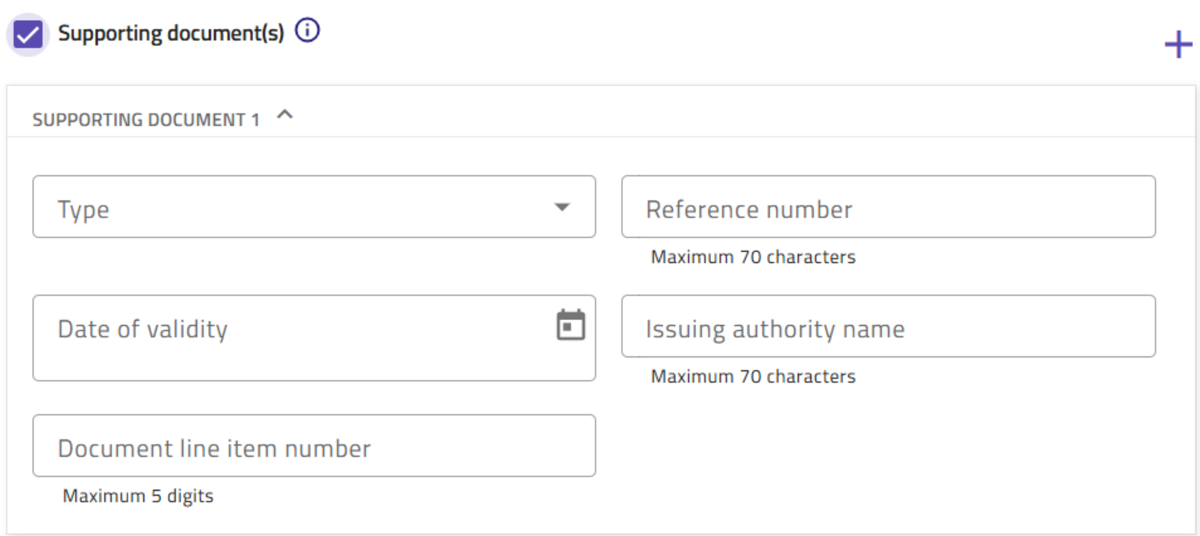
<u>Specific Scenarios</u>

Courier services: They typically use the air waybill number as a unique identifier to track the history of a shipment across Europe.

Postal Service Providers: The S10 barcode is often used for mail items, although in some cases it is registered as a “Preceding Document” (D.E. 12 01 000 000) to track the shipment.

Distinction from UCR: The transport document number is assigned by the carrier, while the UCR (Unique Consignment Reference) is a commercial number assigned by the seller.

2.1.5 Supporting 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. Where the same information is applicable to all goods items of the same consignment it shall be provided at consignment level only

In IDMS, information about the “Supporting document(s)” is managed in data group 12 03 000 000. This group is essential for substantiating the customs declaration with the necessary permits, certificates, and commercial documents.

Definition and Scope

The data group for supporting documents includes a wide range of documents:

- Union or international documents: Licenses, certificates, and permits submitted to support the declaration.
- Other authorizations: Authorizations not listed in Annex A of the DWU DA (such as national authorizations) must be registered in this group (12 03), as opposed to the specific group 12 12, which is reserved solely for Annex A authorizations.
- Commercial documents: If the sales contract has an identification number, it must be listed here.
- Product identification: For e-commerce (distance sales), product identification codes from the merchant or manufacturer are provided via specific TARIC certificate codes (C127 through C129) in this group.

Technical Structure and Subelements

Data group 12 03 contains detailed sub-elements that can appear at both the shipment (GS) and the item (SI) levels:

Reference number (D.E. 12 03 001 000): The document’s identification number.

Type (D.E. 12 03 002 000): The code for the document type.

- Union format: Code a1an3 (e.g., N380 for an invoice).
- National format: Code n1an3.

Details for write-off: When a document (such as an import certificate) must be written off, the following elements are used at the item level:

- Name of the issuing authority (12 03 010 000).
- Validity date (12 03 011 000).

- Unit of measure and designation (12 03 005 000).
- Quantity (12 03 006 000).
- Currency (12 03 012 000).
- Amount (12 03 014 000).

Document line (D.E. 12 03 013 000): Refers to the specific line number on the supporting document (e.g., the invoice line) associated with the item.

Important Procedures and Codes

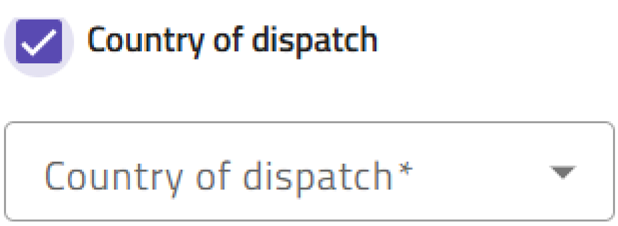
- Regularization (Code 1ACG): To replace an incorrect return with a new one, the national code “1ACG” must be entered in D.E. 12 03 002 000, using the MRN of the return being replaced as a reference.
- Power of Attorney (Code 4007): In Belgium, national code 4007 must be used in D.E. 12 03 002 000 to demonstrate that a power of attorney for direct or indirect representation is in place.
- Centralized Clearance (CCI): If supporting documents are missing, the supervising office (SCI) may send a request (IE438). The declarant then submits the documents via a “Provide Supporting Documents” message (IE446).
- Correction via REN: If it is no longer possible to clear a TSD in connection with a re-export notification, code 01AG must be used, citing the customs file number as a reference.

Status by Dataset

Data group 12 03 has status A (Mandatory) for virtually all major data sets in Belgium:

- H1, H2, H3, H4, H5, H6, and H7: For all these types of declarations, the group is present and mandatory if supporting documents are relevant to the shipment.
- National Codes: Belgium permits the use of national codes in D.E. 12 03 002 000 for all H data sets (H1 through H7).

2.1.6 Country of Dispatch



The “Country of Dispatch” is a data element within the IDMS that indicates the country from which the goods were originally shipped to the Member State of import.

Definition and Criteria

Basic rule: This is the country from which the goods were initially shipped to the Member State in which they are located at the time of release for the customs procedure.

Intermediate countries: Countries through which the goods pass and route are considered intermediate countries. If a commercial transaction (e.g., sale or processing) takes place in such a country, that intermediate country becomes the new "country of dispatch".

Repeated sales: In the event of multiple sales during transport, the last intermediate country where a transaction took place is considered the country of dispatch.

Delays due to transport: A stop to consolidate goods on route is considered to be related to the transport and does not change the country of dispatch.

Technical Specifications

Data Element (D.E.): 16 06 000 000.

Format: a2 (two alphabetic characters).

Codes: GEONOM codes must be used (as specified in Annex B of the DWU IA, see Appendix 27).

Level: This data is provided at the consignment (GS) level or at the item (SI) level.

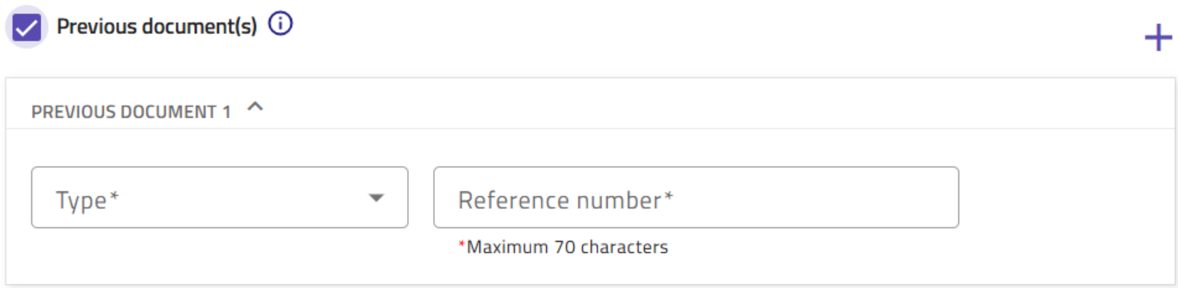
Status by Data Set

Dataset	Type of regulation	Status
H1	Free Movement / Special Destination	**A** (Required)
H2	Customs warehouse	**B** (Optional for member states)
H3	Temporary Importation	**A** (Required)
H4	Inward processing	**A** (Required)
H5	Special Tax Regime	**A** (Required)
H7	Low-value shipments	*Not applicable in the base list for H7*

Specific Contexts

Relationship with the exporter: In many cases at the shipment level (GS), the exporter's country (D.E. 13 01 018 020) will correspond to the country of shipment, unless the intermediate transactions mentioned above are involved

2.1.7 Previous documents



Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the ending of the temporary storage.Such details shall include the writing-off quantity and the respective measurement unit.

In IDMS, the data group “Previous documents” refers to the declarations or documents related to the customs procedure that preceded the current declaration. This data element is essential for demonstrating the customs status of goods and for correctly concluding previous procedures.

<u>Technical Specifications (Group 12 01)</u>

Information on preceding documents is recorded under data element 12 01 000 000.

Format: The reference number (D.E. 12 01 001 000) has the format an..70.

Status: This element is mandatory (Status A) for virtually all import data sets (H1 through H7).

Levels: The data can be provided at the goods shipment (GS) level or at the item level (SI).

<u>Structure at Different Levels</u>

The content of the data group varies depending on the level at which it is completed:

Consignment level (GS): Used when the preceding document relates to all items in the declaration. At this level, the group contains only the “Type” (CL214) and the “Reference Number”.

Item level (SI): Additional data specific to that particular item is provided here, which is crucial for the clearance process.

Important sub-elements at the item level

When information is provided at the item level, the following elements are important for administrative processing: D.E. 12 01 002 000 (Type of preceding document): Use of Union codes (e.g., N337 for TSD or NMRN for an H2 declaration).

- D.E. 12 01 003 000 (Type of packaging): The code for the packaging relevant to the write-off.
- D.E. 12 01 004 000 (Number of packages): The number of packages being written off.
- D.E. 12 01 005 000 (Unit of measure and designation): In IDMS, the code "KGM" (kilogram) is usually required.
- D.E. 12 01 006 000 (Quantity): The actual quantity (gross mass) to be written off.
- D.E. 12 01 007 000 (Item Number Identifier): The item number as stated in the preceding document.

Use for Write-offs

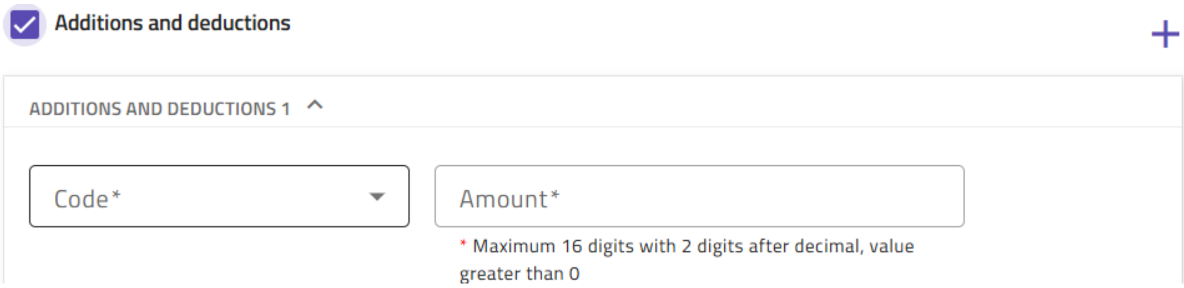
The primary purpose of preceding documents at the item level is to facilitate the write-off from Goods Accounting or Goods Flow.

- Automation: Based on the format of the reference, IDMS determines whether the write-off should take place in the new goods accounting system (PNTS) or in the old PLDA system.
- Validation: If the provided reference does not allow for a write-off, the declaration is rejected with message IE456.
- Matching: The system links the declaration to the previous shipment based on the MRN (Movement Reference Number) or CRN (Customs Reference Number).

Specific Scenarios and Codes

- TSD (Temporary Storage): To release goods from temporary storage, type N337 is used with the MRN from the TSD declaration.
- Transit: Upon termination of customs transit (NCTS), types N820 (mixed shipments) or N821 (T1 documents) are used.
- National Codes: Belgium uses specific codes such as:
- 1VDP: Used for transit adjustments or when more may be written off than originally stated in the TSD.
- 0VDP: Used for a TSD for which a summary declaration (ENS) was not legally required.
- Mail Shipments: Postal service providers often use the S10 barcode as a reference in D.E. 12 01 001 000 to track shipments

2.1.8 Additions and deductions



In IDMS, “Additions and deductions” are used to correctly determine the customs value of goods in accordance with Article 70 of the Union Customs Code (UCC).

Key Data Elements (Group 14 04)

Information on additions and deductions is recorded in the following elements:

- D.E. 14 04 000 000 (Additions and deductions): The parent data class.
- D.E. 14 04 008 000 (Code): A two-character alphabetic code (a2) indicating the type of addition or deduction. A complete list of these codes is included in Appendix 14.
- D.E. 14 04 014 000 (Amount): The corresponding amount in national currency (euros) that has not yet been included in or deducted from the price of the item.

Status and Application by Data Set

The requirement to provide this data varies significantly depending on the type of declaration and the national decision of the Belgian Customs Authority (AAD&A):

- H1 (Free Circulation / Special Destination): This element has status A and is therefore mandatory for the economic operator to complete.
- H2 (Customs Warehouse): For this procedure, the data set does not apply in Belgium and will be removed from the national explanatory notes.
- H3 (Temporary Importation) and H4 (Inward Processing): For these data sets, the elements will not apply until March 1, 2028.
- H5 (Special Tax Regime): Although the European status for this element is B (optional), Belgian customs has decided to make this element mandatory
- H7 (E-commerce/Low Value): This data group does not apply to low-value shipments.

Exemptions and Exceptions

In certain cases, customs waives the requirement to provide additions and deductions, unless this is essential for determining the value:

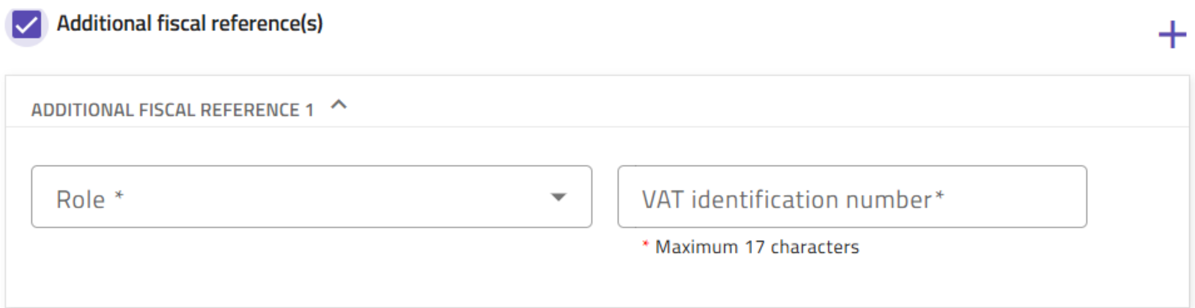
- When the customs value of the imported goods per shipment does not exceed 20,000 EUR (unless the shipment consists of split or multiple shipments from the same sender to the same consignee).
- When the import is of a non-commercial nature.
- In the case of regular imports of goods under the same commercial terms between the same seller and buyer.
- When the customs value cannot be determined on the basis of the transaction value (Art. 70 of the UCC); in that case, the importer must provide other information for the determination of value.

Technical Characteristics

Level: The data may be provided at the consignment level (GS) (when it applies to all items) or at the item level (SI).

Future Expansion: The element D.E. 14 04 040 012 is also technically provided for, but the explanatory notes for it will not be published until March 1, 2028.

2.1.9 Additional fiscal reference(s)



The "Additional fiscal reference" is a crucial data element within the IDMS system that is used to record the VAT identification numbers and the corresponding tax roles of the parties involved.

Technical Specifications and Structure

Data Element (DE): 13 16 000 000

Group: Group 13 ("Parties").

Levels: Depending on the dataset, this can be specified at the goods shipment (GS) level or at the item level (SI).

Sub-elements:

D.E. 13 16 031 000 (Role): A three-character alphanumeric code indicating the tax role.

D.E. 13 16 034 000 (VAT Identification Number): The specific number of the party (format: country code + up to 15 characters).

Overview of Tax Roles (FR codes)

The following Union codes define the party's role in the return:

- FR1 (Importer): The person designated as liable for paying the VAT. In Belgium, this is the VAT recipient.
- FR2 (Customer): Used under rules 42 or 63 (import followed by an intra-Community supply or transfer) for the party in the other Member State.
- FR3 (Tax Representative): This code is not used in Belgium because it is considered irrelevant to the customs flow in the declaration.
- FR4 (Holder of the Deferral of Payment Permit): The person in whose name a credit account 49 has been opened with customs
- FR5 (Seller - IOSS): The taxpayer who uses the IOSS scheme for distance sales.
- FR7 (Taxpayer with Deferral): Used technically when VAT payment is deferred (Art. 211), but is not used in Belgium because this number would always be identical to that of code FR1.

Application by Data Set and National Solutions

The requirement and method of completion vary by type of return:

- H1 (Free Circulation) & H5 (Special Tax Regime): Status A (Mandatory). Particularly crucial under Regulations 42 or 63 to indicate the VAT number of the customer in another Member State.
- H3 (Temporary Importation) – National solution: Because this element is missing from the European H3 data set, Belgium has created national codes in D.E. 12 04 002 000 (Type of Additional Reference) to still be able to record VAT numbers:
    - 2VAT: For the importer's VAT number.
    - 3VAT: For the VAT number of the holder of account 49.
- H6 (Mail traffic): Status A at the level of the goods shipment.
- H7 (E-commerce): Status A. This element is mandatory only for shipments under the IOSS scheme.

Specific rules for IOSS (FR5)

Strict validation rules apply to shipments under the IOSS scheme:

Format: The IOSS VAT number must have the structure IMxxxyyyyyyz (e.g., IM056... for Belgium)

Level: This must be provided at the consignment level (GS) and applies to the entire declaration.

No mixing: A declaration may not contain a combination of IOSS and non-IOSS goods.

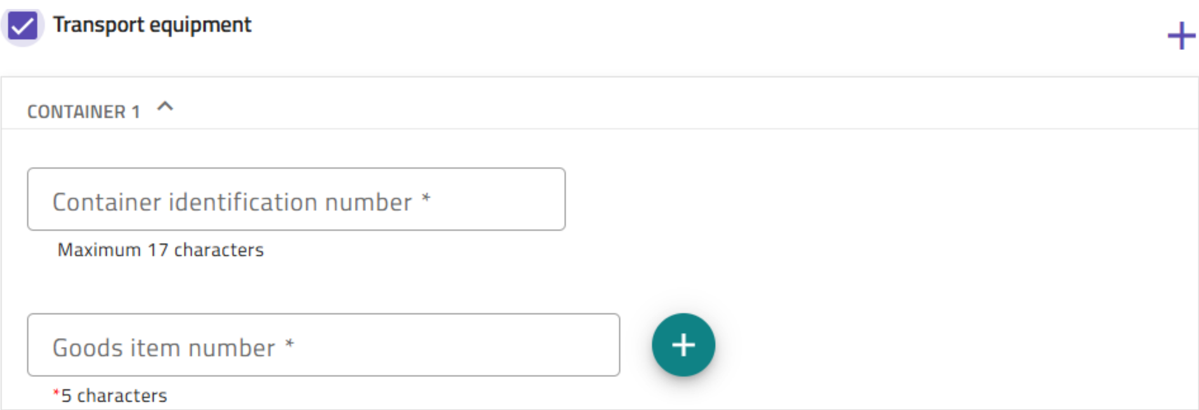
Business Rule (H7_BR_032): If role FR5 is present, FR7 must not be present at the same level, and vice versa.

Validation and Restrictions

No changes allowed: Information under "Additional fiscal reference" may not be changed via a request for amendment (IE413) after the declaration has been submitted.

EORI Link: For code FR1, IDMS automatically checks whether the specified VAT number is correctly linked to the importer's EORI number in the EORI database. This does not apply to global VAT numbers of representatives, as these cannot be linked to an EORI number

2.1.10 Transport Equipment



In IDMS, information about transport equipment falls under Group 19 (Transport Information—Modes, Means, and Equipment). This data relates to the situation at the time the declaration is filed.

Technical Specifications and Structure (Group 19 07)

The data group is identified as D.E. 19 07 000 000 and contains the following sub-elements:

Goods Reference (D.E. 19 07 044 000): This lists the item numbers of the goods contained in the relevant container.

Container identification number (D.E. 19 07 063 000): The specific markings (letters and/or numbers) used to identify the container.

Seals: In the context of goods accounting (GA), data regarding seals may also be recorded.

Mandatory Requirements and Rules of Use

Container indicator: The use of this data group is directly linked to D.E. 19 01 000 000 (Container indicator). If this indicator is set to “1” (goods transported in containers), it is mandatory to record at least one container ID.

Level: Information on transport equipment is generally provided at the goods shipment (GS) level.

Mapping of items:

- If there is only one container containing all the goods items from the declaration, the “Goods Reference” is optional.
- If there are multiple containers, the specific items (by item number) placed in each container must be specified.

Definition of a “Container”

Under this data element, various types of equipment are considered containers, depending on the mode of transport:

General: A special container for freight transport that is reinforced, stackable, and suitable for horizontal and vertical transshipment.

Road and rail transport: Swap bodies and semi-trailers are also considered containers.

Air transport: Special containers reinforced for horizontal and vertical transshipment.

Identification Codes and Standards

Specific standards apply to the registration of numbers:

ISO 6346: For standard containers, the code assigned by the BIC (Bureau International des Containers) must be used.

EN 13044: For swap bodies and semi-trailers, the ILU code for intermodal loading units is used.

Role in Inventory Accounting (GA)

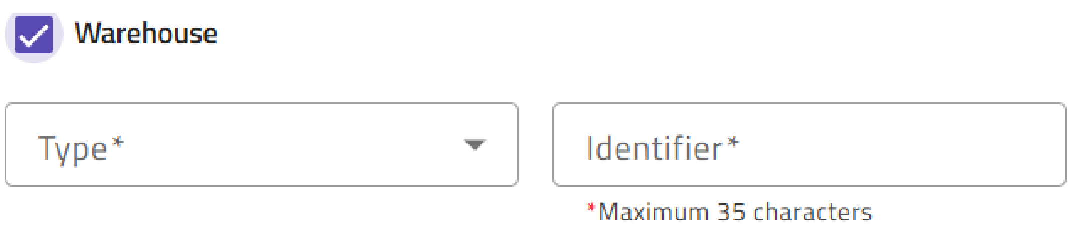
When writing off goods from a temporary storage deposit (TSD), the container ID can be used to identify the shipment:

Matching: The GA attempts to match the container ID in the write-off request with the information in the TSD.

Limitation: Because container IDs within a single TSD are not guaranteed to be unique, this is not the recommended method of identification. The use of the transport document number or the UCR number is preferred.

Validation error: If a specified container ID does not match the data in the cargo records, error code BER0323 is generated.

2.1.11 Warehouse



Within the IDMS, information about the bonded warehouse is primarily recorded in dataset H2 (customs bonded warehouse) and under data group 12 11 000 000.

Technical Specifications (Group 12 11)

Information about the customs warehouse is required only when the purpose of the customs declaration is to discharge the customs warehouse procedure. Although this data element is optional for Member States under European regulations, the Belgian Customs Authority (AAD&A) has decided to make it mandatory.

The group contains the following sub-elements:

- D.E. 12 11 002 000 (Type of bonded warehouse): The type of storage facility is indicated here using a Union code. The codes for this can be found in Appendix 9.
- D.E. 12 11 015 000 (Bond identifier): This is the authorization number of the customs bond in question.

Public and Private Warehouses

A distinction is made between different types of operators:

- Private customs warehouse: The last name, first name, or trade name and the full address of the license holder must be provided.

- Public customs warehouse (Type I or II): Identification is based on the license holder or another person, with the license holder identified via the EORI number in D.E. 12 12 080 000.
- Public customs warehouse Type III: No authorization is required for this type because it is managed by customs itself. The identifier has a fixed structure: the letter T + the municipality's postal code (a4) + the country code BE (e.g., T 9000 BE for Ghent).

Write-offs and Limitations

The process of removing goods from the bonded warehouse is subject to certain specific rules and current technical limitations:

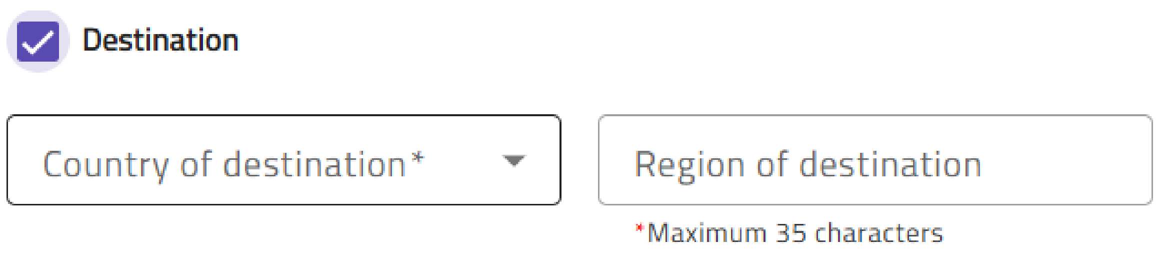
- Clearance declaration: This must be submitted via IDMS for all declarations to which the system applies.
- Document type: To write off an H2 document, use type NMRN in the "Previous document" data group.

Other Guidelines

Third Parties: In public bonded warehouses, customs clearance by third parties is always possible, which requires coordination among market participants to ensure proper processing.

Description: For non-Union goods placed under the customs warehouse procedure, the customary trade name must be used as the goods description.

2.1.12 Destination



In IDMS, information about the destination is recorded in various data elements that relate to both the geographic final destination of the goods and the costs associated with transporting them there.

Country of destination (D.E. 16 03 000 000)

This element identifies the Member State where the goods are located at the time of release, or the Member State to which they are being forwarded.

Definition: The code for the Member State where the goods are located at the time of release under the customs procedure.

Exception: If it is known at the time of declaration that the goods will be shipped to another Member State after release, the code for that Member State must be indicated.

Specific procedures:

- Temporary importation (H3): The country where the goods are first used.
- Inward processing (H4): The country where the first processing activity takes place.
- Special tax regime (H5): The Member State where the goods are located at the time of release for consumption.

Status: Mandatory (A) for virtually all data sets (H1 through H5).

<u>Destination region (D.E. 16 04 000 000)</u>

This element is specific to the destination within Belgium.

Definition: The region in Belgium where the goods will be consumed, assembled, processed, repaired, or maintained.

Order of determination: If the exact location of processing is unknown, the region to which the goods are shipped applies; if that is also unknown, the region where the commercial transaction takes place applies.

Belgian Regions and Codes:

1. Flemish Region: Provinces of Antwerp, East Flanders, West Flanders, Limburg, and Flemish Brabant.
2. Walloon Region: Provinces of Hainaut, Liège, Luxembourg, Namur, and Walloon Brabant.
3. Brussels Region: Brussels-Capital District.

<u>Transportation and insurance costs to the destination (Groups 14 and 15)</u>

This information is required to calculate the VAT base.

Content: The amount of transportation and insurance costs paid up to the final destination, including other costs relevant to the VAT base.

Currency (D.E. 14 15 012 000): The relevant three-letter ISO currency code.

Amount (D.E. 14 15 014 000): The actual amount in the invoice currency.

Requirement: This is mandatory for the filer, but the data is collected only when circumstances warrant it (e.g., if the costs are not already included in the intrinsic value).

Place of Destination in the Terms of Delivery (Group 14 01)

The terms of delivery specify the destination in more detail:

UN/LOCODE (D.E. 14 01 036 000): Specification of the UN/LOCODE for the destination.

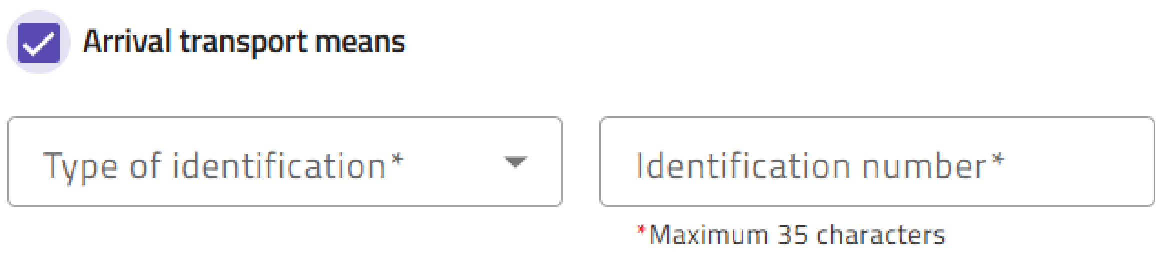
Air transport: The destination of the goods.

Maritime transport: The location where delivery takes place after the port of discharge.

Country (D.E. 14 01 020 000): If no UN/LOCODE is available, the country code of the destination is specified.

Status in H2: Belgian customs has determined that these elements (14 01 036 000 and 14 01 020 000) are not mandatory for the customs warehouse procedure and will be removed from this explanatory note.

2.1.13 Arrival transport means



In IDMS, “Arrival transport means” refers to the means of transport onto or into which the goods were directly loaded when they were presented at the customs office where the customs formalities for the destination are completed.

Technical Specifications (Group 19 06)

This data element is categorized under D.E. 19 06 000 000 and consists of two key sub-elements:

- D.E. 19 06 061 000 (Identification Type): The code that indicates the type of identification number for the means of transport (e.g., ship’s name or license plate). The format is n2.
- D.E. 19 06 017 000 (Identification Number): The actual identity of the means of transport. The format is an..35.

Obligation and Application

Although this data element is sometimes designated as optional for Member States in European regulations, the Belgian Customs Authority (AAD&A) has decided to make this data element mandatory for most import declarations (including data sets H1, H3, H4, and H5).

Level: The information is provided at the consignment (GS) level.

Exceptions (Footnote 34): This element must not be used for:

Goods transported under the responsibility of a postal service provider.

Shipments via fixed transport facilities (such as pipelines).

Identification by Mode of Transportation

Depending on the mode of transportation used, specific identification details must be provided in D.E. 19 06 017 000:

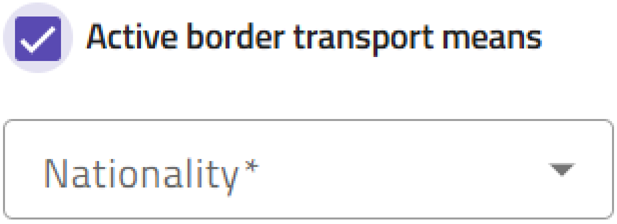
Means of transportation	Required Identification
Maritime and Inland Waterway Shipping	IMO ship identification number, ENI code (unique European ship identification number), or the name of the vessel.
Air Transport	The flight number and date. If no flight number is available, the aircraft registration number is listed.
Road Transport	The license plate number of the motor vehicle and/or the semi-trailer. If the tractor and trailer have different license plate numbers, both must be listed.
Rail Transport	The car's unique number.

Important Rules of Use

Location: If the tractor and the trailer have different license plate numbers, the license plate numbers for both the tractor and the trailer must be provided.

Relationship to other elements: There is a direct relationship between the type of vehicle and the specified mode of transport.

2.1.14 Active border means



In IDMS, information on the active means of transport at the border (Active border transport means) is recorded under data element 19 08 000 000. This data identifies the means of transport with which the external border of the customs territory of the Union was actually crossed.

Key Data Subelements

The information group includes the following specific elements:

D.E. 19 08 062 000 (Nationality): The relevant Union code (GEONOM code) indicating the nationality of the active means of transport crossing the border.

Status by Dataset and Belgian Decisions

The requirement to fill in this field at the shipment level (GS) varies, with Belgian customs (AAD&A) often applying stricter rules than the basic European standard:

Dataset	Type of Regulation	Status
H1	Free Movement / Special Destination	A (Required)
H3	Temporary Importation	A (Required)
H4	Inward Processing	A (Required)
H5	Special Tax Regime	Mandatory as required by AAD&A (formerly Status B)
H7	Low-Value Shipments	*Not applicable*

Rules for Combined Transport

When multiple modes of transport are used or combined, the following guidelines apply to determine which is the "active" mode:

- General rule: The active mode of transport is the one that propels the entire combination.

- ➢ Truck on a ship: The active mode of transport is the ship.
- ➢ Tractor-trailer: The active mode of transport is the tractor.

Mandatory Exclusions (Footnote 37)

This data element must not be used in the following scenarios:

Goods transported under the responsibility of a postal service provider.

Shipments via fixed transport facilities (such as pipelines).

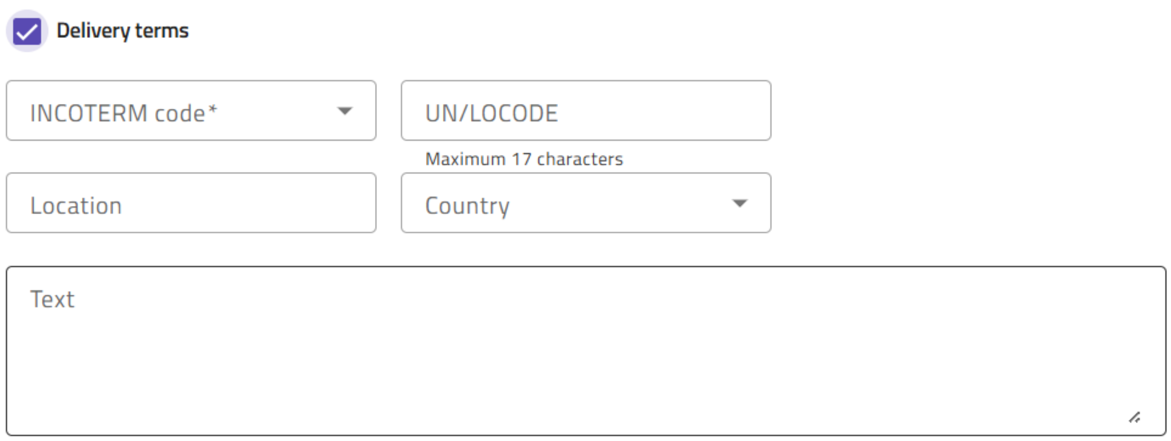
Transport by rail.

Technical Characteristics

Nationality code: Use of GEONOM codes (two alphabetic characters) in accordance with Appendix 27.

Time: The information provided must reflect the situation at the time the customs declaration is filed.

2.1.15 Delivery terms



In IDMS, “Delivery terms” are used to specify the terms of the commercial contract between the buyer and seller, usually through Incoterms.

Technical Specifications and Subelements (Group 14 01)

The terms of delivery are recorded under data element 14 01 000 000 at the goods shipment (GS) level. The group consists of the following components:

- Incoterm code (D.E. 14 01 035 000): The three-letter code indicating the agreed-upon Incoterm (e.g., FOB, CIF, DDP). A list of the codes can be found in Appendix 11.

- Text (D.E. 14 01 009 000): The full description of the terms of delivery. This information is provided only when the Incoterm code “XXX” is used (footnote 76).
- UN/LOCODE (D.E. 14 01 036 000): The unique code for the place of destination. For sea transport, this is the place of delivery after the port of discharge; for air transport, this is the destination of the goods.
- Country (D.E. 14 01 020 000): If no UN/LOCODE is available, the country code (GEONOM code) of the place of destination or delivery must be specified.
- Location (D.E. 14 01 037 000): The actual name of the place of delivery when no UN/LOCODE is available.

Status and Requirements by Dataset

The requirement to fill out the terms of delivery varies by customs procedure:

Data set	Application	Status in Belgium
H1	Free movement	Required (Status A)
H2	Customs Bonded Warehouse	Not required; the Belgian Customs Authority (AAD&A) has decided to remove this item from the national explanatory notes
H3	Temporary Importation	Required if the sale occurs at the time of placement under the program
H4	Inward Processing	Required (Status A)
H5	Special Tax Regime	Required (Status A)
H7	Low value	Not applicable

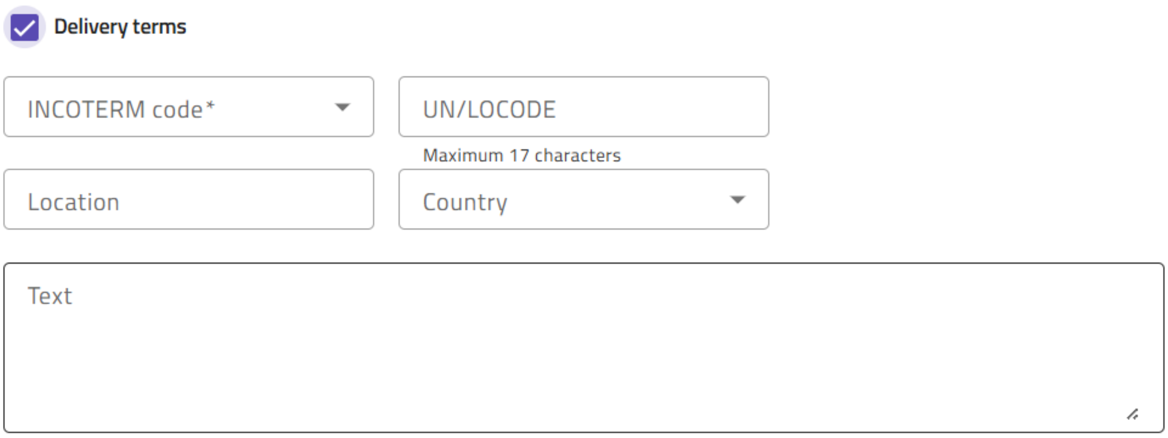
Important Rules of Use

Exemption: Customs waives the requirement to provide this information when the customs value of the goods cannot be determined based on the transaction value (Article 70 of the UCC). In that case, the importer must provide other relevant information for the valuation.

References: For the interpretation of Incoterms, please refer to the rules of the International Chamber of Commerce (ICC). Specific administrative guidelines can be found in Belgian Circular 2018/C/9 (customs value) and Circular 2020/C/99 (Incoterms 2020).

Time: The information provided must reflect the situation at the time the declaration is filed.

2.1.16 Additional supply chain actor(s)



In IDMS, the term “Additional supply chain actor” refers to parties in the logistics chain that are not the primary declarant or importer, but that are relevant to the integrity of the chain.

<u>Purpose and Function</u>

The primary purpose of the “Additional supply chain actor” data group is to enable market participants to demonstrate that the entire supply chain is covered by operators with AEO (Authorized Economic Operator) status. This allows them to substantiate the reliability of the logistics flow to customs authorities.

<u>Technical Specifications (Groups 13 and 14)</u>

Information about these actors is recorded under the umbrella data group 13 14 000 000.

Status: This data element is optional (Status C) for market participants. This means that Member States cannot require its reporting, but market participants may provide this information voluntarily.

Level: The data may be provided at the goods shipment (GS) level or at the item level (SI).

Usage rule: If a market participant decides to use this data group, it is required to specify both the role and the identification number of the actor.

Subelements

The data group consists of two specific sub-elements:

- Role of the actor (D.E. 13 14 031 000): This sub-element specifies the function of the additional actor within the chain. Format: Maximum of 3 alphabetic characters (a..3). The permitted codes for these roles are listed in Appendix 10.
- Identification number (D.E. 13 14 017 000): The EORI number must be entered here if it has been assigned to the party. If available, a unique third-country identification number may also be used. Format: Maximum of 17 alphanumeric characters (an..17).Toepassing per

Dataset

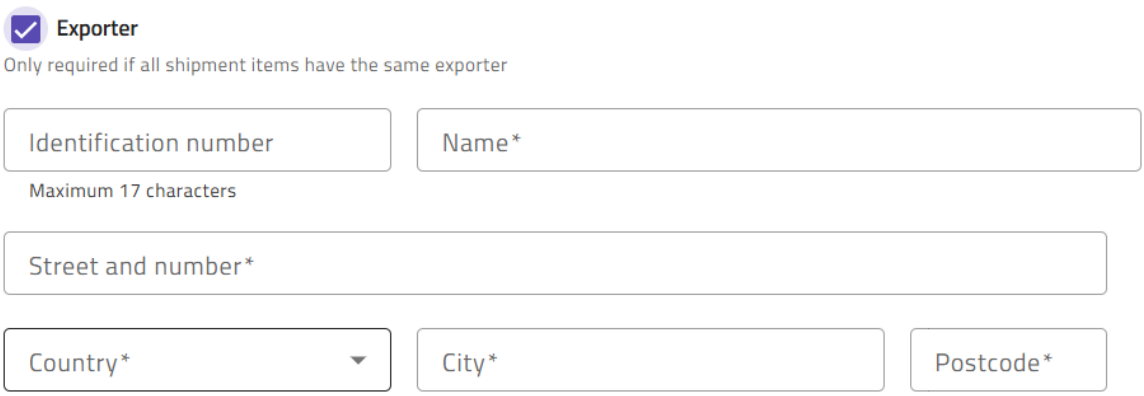
This element is present in virtually all major IDMS import datasets:

- H1 (Free Circulation): Optional at the HS and SI levels.
- H2 (Customs Warehouse): Optional at the HS and SI levels.
- H3 (Temporary Importation): Optional at the HS and SI levels.
- H4 (Inward Processing): Optional at the HS and SI levels.
- H5 (Special Tax Regime): Optional at the HS and SI levels.
- H6 (Postal Traffic): Optional at the HS and SI levels.

In the H7 dataset (low-value shipments), this specific element (13 14) is not explicitly listed in the available overviews as part of the standard dataset, although it does belong to the general category of actor identification in IDMS.

2.2 Shipment information: Parties

2.2.1 Exporter



In IDMS, the exporter is a key party whose data is recorded in data group 13 01 000 000. The definition and required data depend on the type of declaration and the specific trade context.

Definition of an Exporter

The interpretation of who is considered an exporter varies by scenario:

General rule: The person who dispatches the goods as specified in the contract of carriage by the person ordering the transport.

- For imports (H1): The exporter is the last seller of the goods before they were imported into the Union. This is the party that last sold the goods before they entered the customs territory of the Union.
- Special tax regime (H5): The exporter is the consignor in the context of trade with territories under a special tax regime (e.g., the Canary Islands); here, too, the last seller is considered the consignor.
- E-commerce (H7): Here, the focus is on the party that organizes the transport. This may be the individual seller, but it may also be an online platform if it centrally arranges transport for multiple sellers.

Key Data Elements (Group 13 01)

Information about the exporter is recorded using the following elements:

- D.E. 13 01 017 000 (Identification Number): Use of the EORI number or a unique third-country identification number (TCUIN).
- D.E. 13 01 016 000 (Name): The full name or business name.
- D.E. 13 01 018 000 (Address): The full address details, including street, house number, country (GEONOM code), ZIP code, and city.

Rules for Identification

Strict priority rules apply when entering this information:

- Priority for EORI: When a valid identification number (such as an EORI number) is provided, the name and address must not be entered.
- Name and Address Required: These are required only if the party (e.g., an exporter outside the EU) does not have an EORI number or if the system cannot validate the number.
- Belgian National Rule: If the exporter has not been assigned an EORI number, Belgian law does not require a specific national number; in that case, the identification number field is left blank.
- TCUIN: This number may be used when facilities have been granted under a partnership program (such as AEO) with a third country recognized by the Union.

Level and Application

GS or SI Level: Exporter information may be provided at the shipment level (GS) if the exporter is the same for all items. If there are different exporters for different items in a single declaration, the information must be provided at the item level (SI).

Relationship to Seller: When the seller (D.E. 13 08) and the exporter are the same, the information about the seller does not need to be provided separately.

Sample Scenario (H1)

If a Canadian company resells goods from a Japanese company to a Belgian company, and the goods are transported directly from Japan to Belgium, the Canadian company is considered the final seller (exporter), and its EORI number must be provided.

2.2.2 Buyer

In IDMS, information about the buyer is recorded under data group 13 09 000 000. The buyer is the party that acquired the goods in a commercial transaction.

Terms of Use and Obligations

Specific conditions apply to the provision of buyer information:

- Identity with importer: If the buyer and the importer (D.E. 13 04 000 000) are the same person, the buyer's information does not need to be provided separately.
- Different parties: If the buyer is a person other than the importer, the name and address must be provided, unless the declarant has the buyer's EORI number.
- Valuation: If the customs value is calculated based on the transaction value method for similar goods (Article 74 of the UCC), this information must be provided if available.

Technical Subelements (Group 13 09)

The data set for the buyer consists of the following components:

- Name (D.E. 13 09 016 000): The buyer's full name and, if applicable, legal form.

- Identification number (D.E. 13 09 017 000): Primarily the EORI number.
- If applicable, a unique third-country identification number (TCUIN) may be used in the context of recognized partnership programs (such as AEO).
- Address (D.E. 13 09 018 000): This element contains the street and house number (13 09 018 019), the country (13 09 018 020), the postal code (13 09 018 021), and the city (13 09 018 022).

Priority of EORI (Footnote 6)

As with other parties listed on the declaration, the rule applies that if a valid EORI number or a recognized TCUIN is provided, the name and address do not need to be entered. In that case, the system automatically retrieves this information from the EOS database. If the identification number cannot be validated, however, the name and address must be entered.

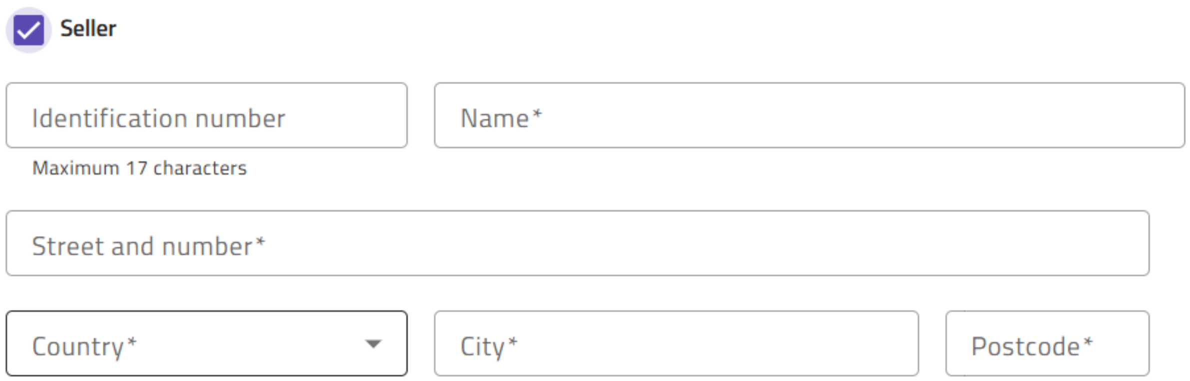
Application by Dataset

The presence of the "Buyer" data group varies by declaration type:

H1 through H6: The buyer (13 09) is included in the data sets for free circulation, customs warehousing, temporary admission, inward processing, special tax regime, and postal traffic.

H7 (Low Value): In the data set for shipments up to 150 EUR, the buyer is not listed as a separate element (13 09) in the table of data requirements. In this context, the buyer is generally identified as the importer (consignee).

2.2.3 Seller



In IDMS, information about the seller is primarily recorded in data group 13 08 000 000. In addition, the seller's role plays a specific tax-related role in e-commerce and the valuation of goods.

Technical Identification (Group 13 08)

Information about the seller is recorded using the following sub-elements at both the shipment (GS) and item (SI) levels:

- Identification number (D.E. 13 08 017 000): Usually the EORI number. If available, a unique third-country identification number (TCUIN) may also be used within the framework of recognized partnership programs.
- Name (D.E. 13 08 016 000): The full name or company name.
- Address (D.E. 13 08 018 000): The full address details, including street and house number, country (GEONOM code), ZIP code, and city.

Rules of Use and Priorities

- Identity with the exporter: If the seller and the exporter (D.E. 13 01) are the same person, the information about the seller does not need to be provided separately.
- Priority for EORI: When a valid EORI number is provided, the name and address do not need to be entered. The system automatically retrieves this information from the EOS database. If the identification number cannot be validated, the name and address must be entered.
- Different parties: If the seller is a different person than the exporter, the name and address must be provided if the declarant does not have the seller’s EORI number.

Tax Role: Seller (IOSS) - Role Code FR5

In the context of e-commerce (data sets H1 and H7), a specific tax role is assigned to the seller who uses the IOSS (Import One Stop Shop) scheme:

Definition: The taxpayer who uses the special scheme for distance sales of goods from third countries and holds a specific IOSS VAT identification number.

Identification: This number must be reported under D.E. 13 16 000 000 (Additional Tax Reference) along with role code FR5.

IOSS Number Format: This special number has the structure IMxxxyyyyyyz (where “IM” is the prefix, followed by the country identification code, such as “056” for Belgium).

Role in Valuation

The seller is relevant for determining the customs value based on the transaction value (Article 70 of the WCO):

- Valuation Indicators (D.E. 14 07 000 000): The fourth digit of this code indicates whether the sale is subject to an arrangement under which a portion of the proceeds from subsequent resale or use directly or indirectly benefits the seller.

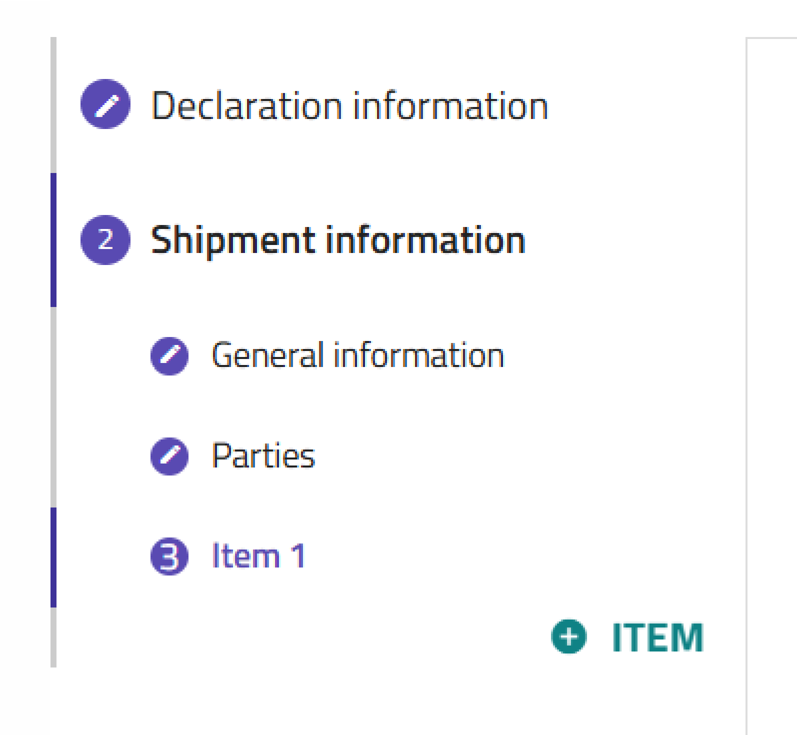
- Availability: If the customs value is calculated based on the transaction value of similar goods (Article 74 of the WCO), information about the seller is provided if available.

Application by Dataset

- H1 (Free Circulation) & H5 (Special Tax Regime): Data group 13 08 is present and has status A (Mandatory).
- H2, H3, H4: The seller is not explicitly listed as a required element under group 13 08 in the specific tables for these datasets.
- H7 (Low Value): In the dataset for shipments up to 150 EUR, the seller is not listed as a separate data group 13 08 in the table. In this context, the seller is often identified as the exporter requesting the transport. However, if IOSS is used, the seller is identified via role FR5 in the supplementary tax reference.

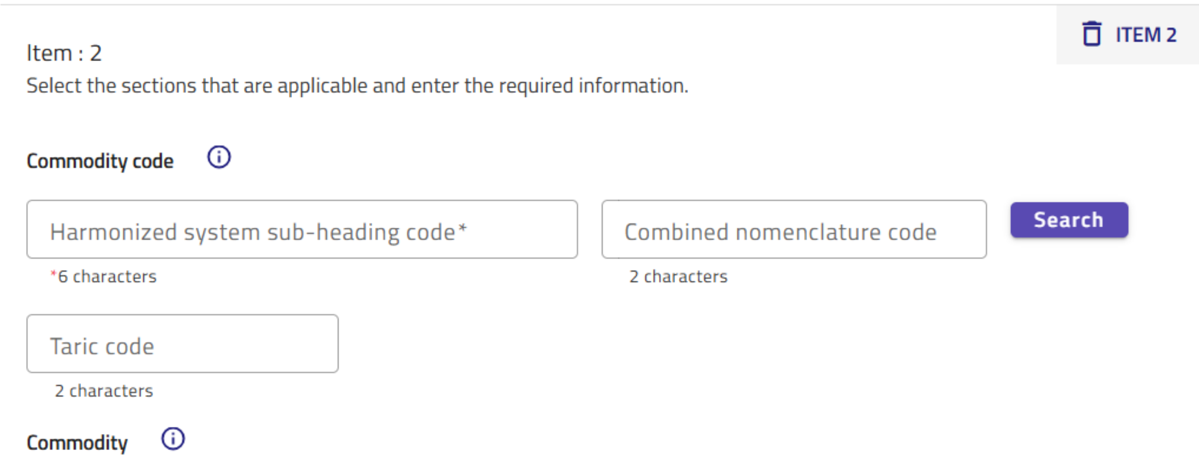
2.3 Item 1

If more than one item has to be declared, click on the following button (+ ITEM).

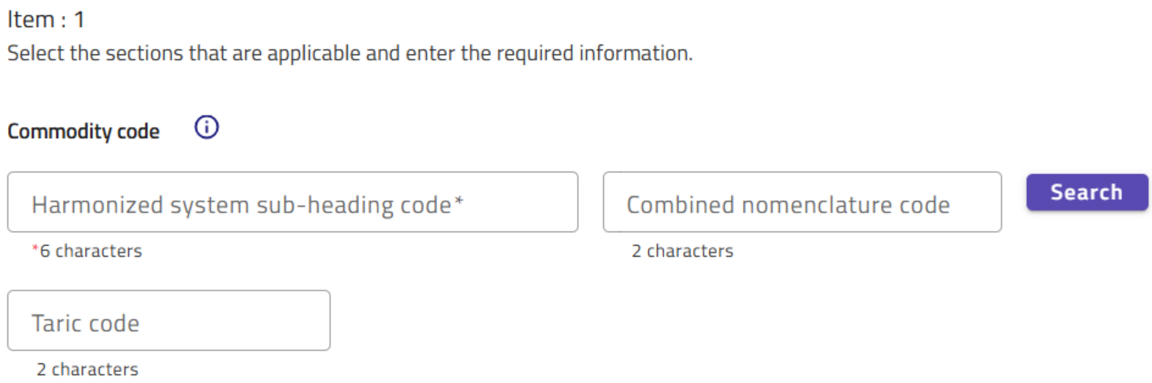


A new item field will pop up.

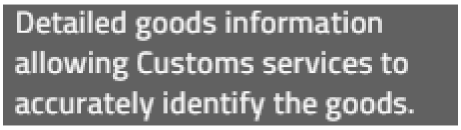
If you want to remove an item, click on the upper right corner on the symbol of a trash can. It will remove the specific item out of the list of items.



2.3.1 Commodity code



The extra information displayed by the button:



In IDMS, the commodity code is used to correctly classify goods for tariff purposes. This information is recorded in data group 18 09 000 000 at the item level (SI).

<u>Structure of the Commodity Code:</u>

The complete commodity code in IDMS is composed of various sub-elements that together determine the complete classification in the customs tariff:

- Harmonized System subheading code (D.E. 18 09 056 000): The first 6 digits of the commodity code (HS code).
- Combined Nomenclature code (D.E. 18 09 057 000): The next 2 digits, which determine the CN subheading.

- TARIC code (D.E. 18 09 058 000): The 9th and 10th positions, used for specific EU measures.
- Supplementary TARIC code (D.E. 18 09 059 000): A 4-character alphanumeric code for supplementary TARIC measures (e.g., anti-dumping duties or agricultural components).
- National supplementary code (D.E. 18 09 060 000): A code consisting of up to 4 characters for specific national measures (e.g., excise taxes).

Status and Requirements by Dataset:

The requirement to enter the commodity code varies by type of declaration.

Dataset	Application	Status / Details
H1	Free movement	Required (Status A) for all sub-elements.
H2	Customs warehouse	Required by AAD&A. Sub-elements 056 through 059 must be completed.
H3, H4, H5	Special Provisions	Required (Status A) for all sub-elements.
H6	Mail	Required (Status A), but the TARIC code (058) is optional in the EU set and is mandated by the AAD&A.
H7	Low Value	Required (Status A), but limited exclusively to the 6-digit HS code (18 09 056 000).

Specific Rules for E-commerce (H7)

Special rules apply in IDMS for low-value shipments (up to 150 EUR):

Restricted code: Only the 6-digit HS code may be used in an H7 declaration.

Prohibitions and restrictions: H7 may only be used if the goods are not subject to prohibitions and restrictions (P&R). Because the 6-digit code is sometimes insufficient to determine this with certainty, customs applies risk analysis. Goods that are subject to P&R must be declared using an H1 declaration (with the full commodity code).

National supplementary codes (18 09 060 000)

Although this element is optional under European regulations, Belgian customs has decided to make it mandatory for data sets H1, H2, H3, H4, and H5.

Excise Taxes: When importing excise goods, this code must be used (e.g., code 0601 or 0602) in combination with information on the excise tax treatment in Group 12.

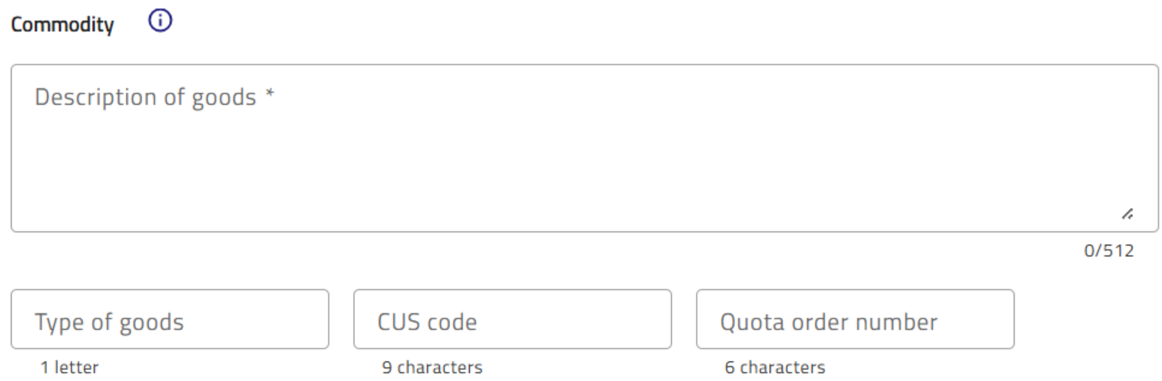
List: The complete list of national supplementary codes is included in Appendix 19 (customs duties/tariff classification) and Appendix 30 (excise taxes).

Technical Specifications

Format: The sub-elements have specific formats, ranging from an2 (CN and TARIC codes) to an6 (HS codes) and an..4 (additional codes).

CUS code (D.E. 18 08 000 000): For chemical substances, a CUS number from the ECICS database may also be provided. In Belgium, providing a CUS code does not exempt the declarant from the obligation to provide an accurate description of the goods.

2.3.2 Commodity



The extra information displayed by the button:

In IDMS, information about the “Commodity” is primarily recorded in Group 18 (Identification of Goods). At the heart of this is the commodity code (D.E. 18 09 000 000), which is essential for tariff classification and determining the duties owed.

The Goods Code (D.E. 18 09 000 000)

The commodity code is always specified at the item level (SI) of the declaration. The full code consists of several sub-elements:

- Harmonized System subheading code (18 09 056 000): The first 6 digits of the code (HS code).
- Combined Nomenclature code (18 09 057 000): The next 2 digits (CN code).
- TARIC code (18 09 058 000): The 9th and 10th digits for specific EU measures.
- Supplementary TARIC code (18 09 059 000): 4-character codes for specific measures such as anti-dumping.

- National supplementary code (18 09 060 000): Codes of up to 4 characters for national measures such as Belgian excise taxes.

Requirements by Dataset

Dataset	application	Status in Belgium
H1, H3, H4, H5	Imports / Special Regulations	Required (Status A) for the complete code, including national codes.
H2	Customs Bonded Warehouse	Required for sub-elements 056 through 059. The national supplementary code is not required here.
H6	Mail	Mandatory; the AAD&A has made the TARIC code (058) mandatory, even though it is optional in the EU master list.
H7	Low value (<150 EUR)	Required, but limited exclusively to the 6-digit HS code (18 09 056 000).

Description of the goods (D.E. 18 05 000 000)

In addition to the numeric code, a textual description is required at the item level (SI).

Definition: The description refers to the customary trade name.

Accuracy: The description must be sufficiently precise to allow customs to immediately identify and classify the goods.

Bonded Warehouse (H2): Except for non-Union goods in certain bonded warehouses, the description must also be very specific here for tariff classification purposes.

Chemical substances: CUS code (D.E. 18 08 000 000)

For chemical substances and preparations, a CUS number from the European Customs Inventory of Chemical Substances (ECICS) may be provided.

Belgian rule: Providing a CUS code does not exempt the declarant in Belgium from the obligation to also provide an accurate textual description of the goods.

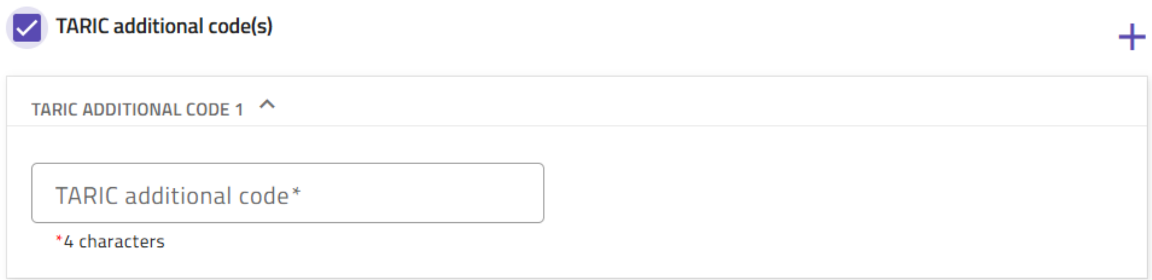
Status: This element is generally optional (Status C) for the economic operator.

Limitations of E-commerce (H7)

Strict rules apply to low-value shipments with regard to the goods:

- P&R (Prohibitions and Restrictions): Goods subject to prohibitions and restrictions must never be declared using an H7 declaration. In such cases, an H1 declaration with a complete commodity code must be used.
- Risk Analysis: Because only a 6-digit code is available for H7, customs uses risk analysis to verify that goods are not being imported through this channel improperly.

2.3.3 TARIC additional code(s)



In IDMS, the TARIC additional code is an essential part of the complete commodity code. This code is used to identify specific EU measures that apply to a commodity item.

Technical Specifications

- Data Element (D.E.): 18 09 059 000.
- Format: an4 (four alphanumeric characters).
- Level: This data is provided exclusively at the item level (SI).
- Source of codes: The codes to be used are specified in the TARIC database.

Purpose and Function

The supplementary TARIC code is used for the application of specific EU measures when completing customs formalities. Although the sources do not provide an exhaustive list of measures, such codes are often used in practice for matters such as:

- Anti-dumping duties.
- Countervailing duties.
- Agricultural components.
- Pharmaceutical substances subject to specific rules.

Status and Obligations in Belgium (AAD&A)

Dataset	Type of Regulation	Status in Belgium
H1	Free Movement / Special Destination	Required (Status A).
H2	Temporary Importation	Required; The AAD&A explicitly requires that this sub-elemen included.
H3	Temporary Importation	Required (Status A).
H4	Inward Processing	Required (Status A).
H5	Special Tax Regime	Required; Although the European classification is “B,” Bel customs has decided to make this requirement mandatory.

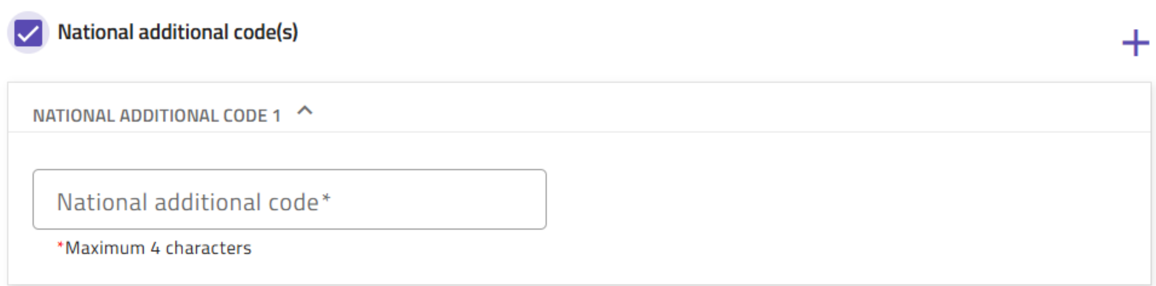
Exceptions and Limitations

E-commerce (H7): For low-value shipments (up to 150 EUR), the supplementary TARIC code does not apply. In an H7 declaration, the commodity code is limited to the 6-digit HS code.

Mail (H6): In the dataset for mail items, this element is not explicitly listed in the requirements table as a mandatory sub-element of the commodity code.

Consistency: The supplementary TARIC code must always correspond to the previously specified HS code (18 09 056 000), CN code (18 09 057 000), and TARIC code (18 09 058 000) for that specific item.

2.3.4 National additional code(s)



in IDMS, the National Additional Code is a specific sub-element of the commodity code. This code is used to identify national measures, such as Belgian excise taxes, that are not defined at the European level (TARIC).

Technical Specifications (D.E. 18 09 060 000)

The national supplementary code is the fifth and final subfield of the complete commodity code:

- Data Element (D.E.): 18 09 060 000.
- Format: an..4 (maximum of four alphanumeric characters).
- Level: This data is provided exclusively at the item level (SI).
- Purpose: To identify national measures in the fulfillment of customs formalities.

Status and Obligations in Belgium (AAD&A)

Although this element is optional for member states under European directives (Status B), the Belgian customs authority (AAD&A) has decided to make it mandatory for most procedures:

Dataset	Type of Regulation	Status in Belgium
H1	Free Movement / Special Destination	Required
H2	Customs Warehouse	Not Required
H3	Temporary Importation	Required.
H4	Inward Processing	Required (Status A).
H5	Special Tax Regime	Required
H7	Low value (<150 EUR)	Not applicable; the commodity code is limited to 6 digits here.

Key Applications

Excise Taxes: When importing goods subject to national excise taxes, this code must be used to indicate the specific nature of the product.

Specific Codes: When goods are stored in an excise warehouse (linked to supporting document code 4020), the supplementary code 0601 or 0602 must be entered in this field.

Reference Lists:

Appendix 19: Contains the list of national supplementary codes regarding customs duties and tariff classification.

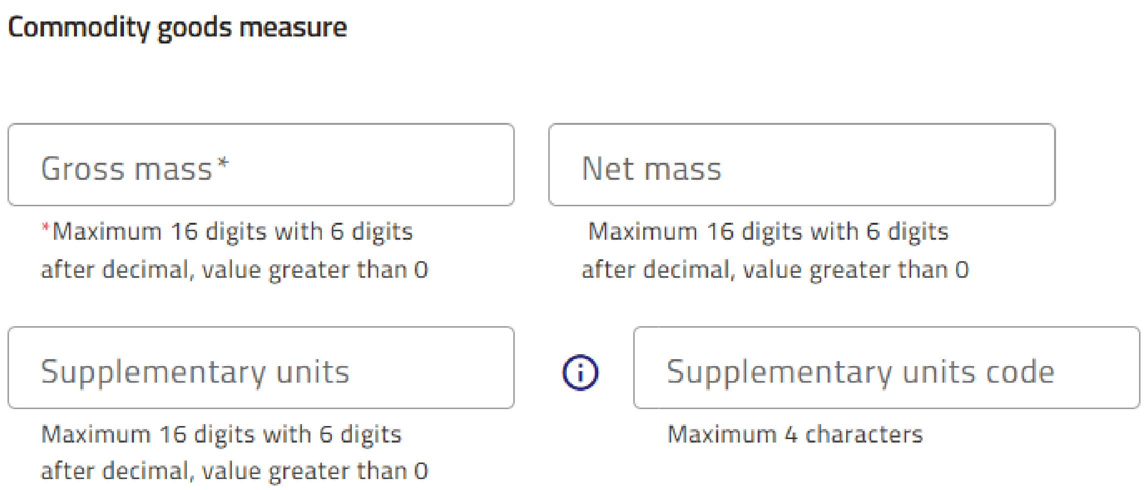
Appendix 30: Contains the list of national supplementary codes regarding excise taxes.

National codes in other data elements

In addition to the specific group 18 09 060 000, IDMS allows the use of national codes in various other elements to accommodate specific Belgian situations:

- Supplementary provision (D.E. 11 10): Use of codes such as 5A1 or 8B1 for inward processing.
- Supplementary reference (D.E. 12 04 002 000): Use of codes 4600 through 4604 for reduced VAT rates.
- Temporary import VAT solution: In the absence of a tax field in the H3 set, Belgium uses the national codes 2VAT (for the importer) and 3VAT (for the holder of account 49) in D.E. 12 04 002 000.
- Indirect representation: Use of the national code CODE3 in D.E. 12 02 008 000.
- Emergency procedure: Entry of the national code 1NPS followed by the reference number.

2.3.5 Commodity goods measure



The extra information displayed by the button:

> Where necessary, enter the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

In IDMS, information on the quantitative measures of goods falls under Group 18 (Identification of Goods). This data group, often referred to in technical documentation as the goods measurement class, is essential for calculating customs duties and excise taxes, as well as for monitoring the flow of goods.

Net mass (D.E. 18 01 000 000)

Net mass is a crucial element for valuation and statistics at the item level (SI).

Definition: This is the actual mass of the goods without any packaging.

Unit: Mass is always expressed in kilograms.

Rounding rules:

- Above 1 kg: If the mass includes a fraction, round down to the next lower unit (for 0.001 to 0.499) or round up to the next higher unit (for 0.5 to 0.999).
- Less than 1 kg: It is recommended to enter "0," followed by up to 6 decimal places (e.g., 0.123 for 123 grams).

Status: Mandatory (Status A) for data sets H1, H4, and H5. For H3 and H6, this is optional (Status C).

Additional Units / Special Measure (D.E. 18 02 000 000)

This element is used when the customs tariff (TARIC) requires a unit of measurement other than kilograms (e.g., liters, pieces, or grams).

- Application: Enter the quantity expressed in the unit specified in Union legislation.
- Level: At the item level (SI) only.
- Specific to H7 (Low Value): This is required only for shipments between private individuals (C2C) for goods subject to quantitative restrictions, such as tobacco, alcohol, or perfume.

Gross Mass (D.E. 18 04 000 000)

The gross weight is required to identify the entire shipment and the individual items.

- Definition: The weight of the goods, including packaging but excluding transport equipment such as containers.
- Pallets: The weight of pallets must be included, unless the pallet is declared as a separate item or if the duties are specifically based on the gross weight.
- Level: This can be entered at either the shipment level (GS) or the item level (SI).
- Status: Required (Status A) for all data sets (H1 through H7).

Number of packages (D.E. 18 06 004 000)

This element specifies the physical units in which the goods are packaged.

Definition: The number of items based on the smallest external packaging unit (which cannot be separated without opening the packaging), or the number of pieces if the goods are unpackaged.

Exclusions: This information is not provided when goods are loose (bulk), for mail shipments, or when multiple goods are packaged together.

Level: Item level (SI).

Role in Write-Off

- In inventory accounting (GA), these measurements play a crucial role in writing off goods from a prior procedure (such as temporary storage—TSD):
- Validation: IDMS checks whether the mass specified in the declaration matches the mass in the prior document, with an allowed margin of +/- 10%.
- Unit of Measure: For write-offs in IDMS, the code "KGM" (kilogram) is usually required as the unit of measure.

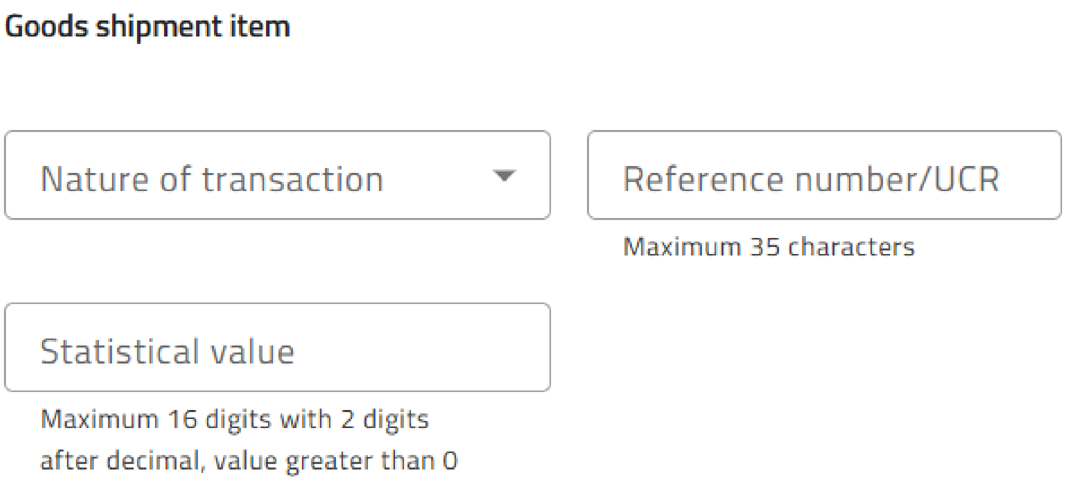
Validation Rules

Specific checks apply to low-value shipments (H7):

H7_BR_020: The sum of the gross mass of all goods items must be at least equal to the total gross mass declared at the shipment level.

H7_BR_021: The gross mass must never be a negative value.

2.3.6 Goods shipment item



In IDMS, the "Goods Shipment Item" (also known as a Shipment Item or SI) is the lowest and most detailed level of a customs declaration. While the Goods Shipment (GS) level refers to the shipment as a whole, the Shipment Item (SI) level contains all the specific information about a single item of goods within that shipment.

Definition and Identification (D.E. 11 03 000 000)

Each item in a declaration must be uniquely identified:

- Item number: This is a unique sequential number within the entire declaration.
- Numbering: Items are numbered sequentially, starting with 1 for the first item and increasing by 1 for each subsequent item.
- TSD Structure: In a temporary storage (TSD) declaration that contains "House Consignments" (HC), the item numbering restarts at 1 for each HC.

Hierarchy and Levels (D/GS/SI)

IDMS operates on three levels: the declaration (D), the consignment (GS), and the item (SI).

Application: Data at the GS level applies to all items in the declaration.

Requirement at the SI level: If the information for just one item differs from the rest, it cannot be reported at the GS level and must be declared at the item level (SI).

Combined use: Some data groups (such as additional actors in the supply chain or documents) may appear at both levels simultaneously, with the SI information being specific to that item.

Key Data at the Item Level

The following elements are primarily recorded at the "Goods shipment item" level:

- Commodity code (18 09): The complete TARIC and national codes for tariff classification.
- Commodity description (18 05): The customary trade name that is sufficiently precise for identification.
- Mass: The net mass (18 01) and often also the gross mass (18 04) per item.
- Packaging (18 06): Information about the smallest external packaging unit, the quantity, and the shipping marks.
- Tax Information: The method of payment (14 03 038) and any additions or deductions (14 04) to the customs value.

Specific scenario: 0w0q (Zero weight, zero quantity)

To facilitate packages containing multiple items with different commodity codes, the 0w0q method is used:

Main item: One item within the package represents the actual total quantities (total gross weight and total number of packages).

Other items: The other items in the same package are listed with a weight of 0 kg and 0 packages.

Link: These items are linked to each other via identical shipment marks.

Preceding document: For items with 0 values, the national code 1VDP is used in IDMS as the preceding document type.

Write-offs

The item level is essential for settling previous transactions (such as TSD or customs transit):

Requirement: Write-offs can only be performed at the item level, because the specific details regarding quantities and packages being written off must be specified for each item.

Validation: IDMS uses the information from the "Previous document" data group at the item level to perform the match with the goods accounting (GA).

Validation Rules and Restrictions

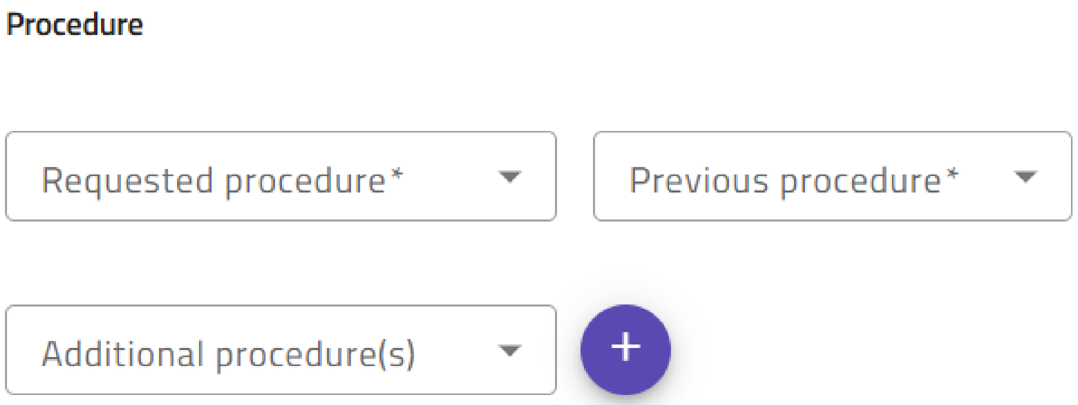
Uniqueness (H7_BR_070): The item number must not be identical to any other item number within the same return.

Payment Method Consistency: Although each item may have its own payment method, all items within a single return must use a compatible combination of payment methods (e.g., all "A" or all "G" for VAT deferral).

H7 Restrictions (H7_BR_027): For low-value declarations (H7), specific tax roles such as IOSS (FR5) and VAT deferral (FR7) may not be used at the item level, but only at the goods shipment (GS) level.

Amendments: It is possible to add a new item via an amendment request (IE413), but only if an item already exists with the same commodity code and tax reference (e.g., in the case of a partial allocation of a quota).

2.3.7 Procedure



In IDMS, the term “Procedure” refers both to the legal customs procedures under which goods are classified and to the administrative processes for amending, regularizing, or processing declarations in the event of technical malfunctions.

<u>Customs Procedures (Groups 11 09 & 11 10)</u>

The core of every customs declaration is the selected customs procedure, which is specified using codes:

- Requested Procedure (D.E. 11 09 001 000): The customs procedure under which the goods are placed (e.g., code 40 for free circulation, 51 for inward processing, 53 for temporary admission, or 71 for customs warehousing).
- Previous procedure (D.E. 11 09 002 000): The procedure that is being terminated (e.g., the termination of temporary storage).
- Supplementary procedure (D.E. 11 10 000 000): Used to indicate specific Union procedures (such as Cxx exemptions) or national measures.

<u>Invalidation and Amendment Procedure</u>

If a filed return can no longer be amended using a standard amendment (IE413), the correction procedure is followed:

Deadline: A taxpayer may correct the contents of a return up to three years after its acceptance.

Procedure: The old return must be invalidated. The filer must submit a new return using the national code “1ACG” in D.E. 12 03 002 000, using the MRN of the return to be replaced as a reference.

Manual intervention: This procedure requires a reasoned request to the Administration and Receipt Team (TAO), which must manually accept the new return.

Adittional informationabout this can be found on the following links

NL: [TAO | FOD Financiën]

FR: [ESD | SPF Finances]

PLDA returns: For old returns from PLDA, the correction after the phase-out is carried out via a specific Refund process in MyMinfin/MyCustoms.

Centralized Release (CCI Procedure)

The CCI (Centralized Clearance for Import) procedure involves two customs offices: the supervising office (SCI) and the presenting office (PCI).

Presentation: When the SCI receives the "Presentation Notification" (IE432), the declaration is validated and recorded.

Inspections: If physical inspections are necessary, the SCI requests that the PCI conduct them via an IE440.

Right to be heard: If documentary checks yield unfavorable results, this procedure takes place at the national level before a final decision on release is made.

Emergency Procedure

When IDMS experiences operational issues, emergency procedures are triggered:

PLDA as a backup: PLDA remains temporarily available as an emergency solution for specific situations or serious technical malfunctions.

Indicator: When using the emergency procedure, the national code 1NPS followed by the contact number must be included in the declaration.

H7: For low-value shipments, an emergency procedure is generally not required for minor updates.

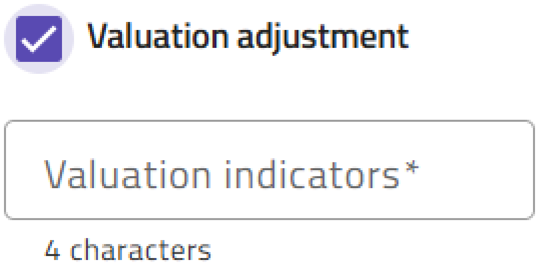
Specific Procedures for Each Dataset

H7 Procedure (E-commerce): Applies to shipments valued at up to 150 EUR. Goods subject to prohibitions and restrictions (P&R) may not use this procedure and must be declared via an H1 declaration.

Bulk Procedure: For specific flows, there is a temporary "workaround" whereby bulk declarations must already be submitted in IDMS.

EIDR (Registration in the Administration): Currently, only EIDR without aggregation and with an exemption from notification of arrival is possible in IDMS. Aggregation (Declaration Type V) will not be technically supported until a later phase.

2.3.8 Valuation adjustment



In IDMS, information regarding adjustments to the customs value is recorded under the data group “Additions and Deductions” with the technical code 14 04 000 000. This data is essential for correctly determining the customs value when costs need to be added to or deducted from the transaction price.

Technical Structure and Subelements

- Data group 14 04 consists of two primary subelements that can be specified at both the shipment (GS) and the item (SI) levels:
- D.E. 14 04 008 000 (Code): This field specifies the relevant code for the type of addition or deduction. The list of permitted codes is included in Appendix 14.
- D.E. 14 04 014 000 (Amount): The specific amount in national currency that has not yet been included in or must be deducted from the item price.

Obligations and Decisions of the Belgian Customs Authority (AAD&A)

Although European regulations sometimes consider this element optional, Belgian customs has issued specific rulings regarding its mandatory nature for each data set:

- H1 (Free Circulation): Status A (Mandatory).
- H2 (Bonded warehouse): This element does not apply and is removed from the explanatory notes. Even after the planned EU changes on March 1, 2028, this will not be applied in Belgium for H2.
- H3 (Temporary importation): The AAD&A mandates this data element.
- H5 (Special Tax Regime): The AAD&A mandates this element, which means that subelements 008 and 014 must always be included.
- H7 (E-commerce): Not applicable; the “intrinsic value” is used here.

Exemptions and Exceptions (Footnote 14)

In certain cases, customs waives the requirement to provide this information, unless it is essential for determining the value:

When the customs value per shipment does not exceed 20,000 EUR (provided that the shipment does not consist of partial shipments).

For imports that lack any commercial character.

For regular imports where transactions take place under identical commercial terms between the same buyer and seller.

When the customs value cannot be determined based on the transaction value (Article 70 of the WCO). In that case, the importer must provide other information to substantiate the value.

<u>Relationship with Valuation Indicators (D.E. 14 07)</u>

The need for a “valuation adjustment” is closely related to the valuation indicators (14 07 000 000). This four-digit code (0 or 1) indicates whether there are specific factors that influence the price, such as:

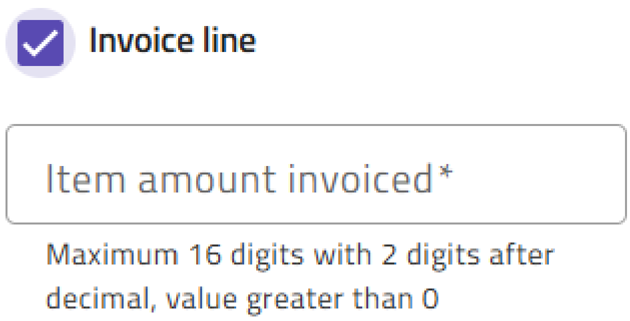
4th digit: Whether the sale is subject to an arrangement whereby a portion of the proceeds from a subsequent resale directly or indirectly benefits the seller.

<u>Known points to Consider</u>

IPR (Inward Processing): For the clearance of inward processing (bill of discharge), further clarification is needed regarding exactly how economic operators should report manual tax entries and value adjustments in IDMS.

Currency: The amounts for additions and deductions must be reported in the declaration in the national currency (euro for Belgium).

2.3.9 Invoice line



In IDMS, information about the invoice line or document line is recorded under data element 12 03 013 000 (Document Line by Item Number). This element is part of data group 12 03 000 000 (Supporting Document).

<u>Technical Specifications (D.E. 12 03 013 000)</u>

- Name: Document line item number (also translated as Invoice line or Document line item number).
- Format: n..5 (maximum of five digits).

- Level: This data can be provided at both the shipment (GS) level and the item (SI) level.
- Status: A (Required) within the supporting documents group. This means that when a supporting document (such as an invoice) is provided, the specific line number being referenced must be entered.

Purpose and function

The purpose of this element is to establish a direct link between a specific item in the customs declaration and the corresponding line on the supporting document (for example, the invoice line). This facilitates customs verification, as it allows customs officials to see exactly which line on an attached commercial invoice corresponds to which item in the IDMS declaration.

Relationship to Other Data Elements

The invoice line item does not stand alone, but works in conjunction with other elements in Group 12 03 (Supporting Documents) and Group 14 (Value):

- D.E. 12 03 001 000 (Reference Number): The actual number of the document (e.g., the invoice number).
- D.E. 12 03 002 000 (Type): The code for the document type (e.g., N380 for a commercial invoice).
- D.E. 14 05 000 000 (Invoice Currency): The currency in which the invoice is denominated.
- D.E. 14 08 000 000 (Invoiced Amount per Item): The price of the goods for the item in question, as stated on the corresponding invoice line.

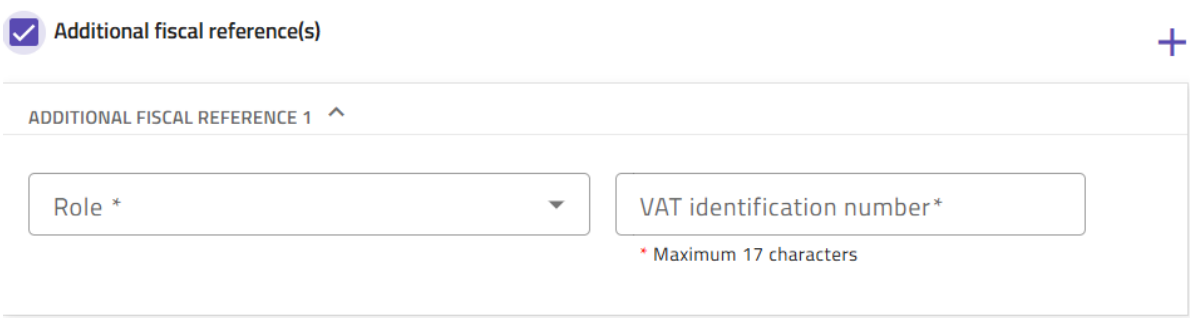
Specific Rules and Exceptions

Simplified Declaration (I1): In a simplified declaration, elements such as the invoice currency (14 05) and the invoiced amount (14 08) are often optional, but the reference to the supporting document itself and the corresponding line remain crucial for identification.

Consolidated Orders (UCR): For shipments consisting of multiple orders (e.g., in e-commerce), element 12 08 000 000 (UCR) can be used as a transaction identification code to refer to individual orders within a shipment.

Write-offs: For documents that must be written off (such as import certificates), group 12 03 also contains additional fields for the quantity to be written off (12 03 006) and unit of measure (12 03 005) based on the relevant document line.

2.3.10 additional fiscal reference(s)



In IDMS, information regarding the "Additional fiscal reference(s)" is recorded under data group 13 16 000 000 (Group 13: Consignments). This information is essential for the proper tax processing of import VAT.

<u>Technical Structure and Subelements</u>

Data group 13 16 consists of two required sub-elements:

- D.E. 13 16 031 000 (Role): The code indicating the tax role of the party in question (format: an3).
- D.E. 13 16 034 000 (VAT Identification Number): The specific VAT number of the party fulfilling the relevant role (format: an..17).

<u>Status and Application by Dataset</u>

The requirement to complete this element at the consignment (GS) or item (SI) level varies:

- H1 (Free Circulation), H5 (Special Tax Regime), and H6 (Postal Traffic): This element is mandatory (Status A).

- H3 (Temporary Importation): The European Commission has not included this element in the H3 data set. Since VAT information is still required in Belgium, a national solution is used here via D.E. 12 04 002 000 with the national codes 2VAT (importer) and 3VAT (deferral holder).

- H7 (E-commerce): Required only when goods are declared under the IOSS scheme (special scheme for distance sales).

Permitted Roll Codes in Belgium

Belgian Customs (AAD&A) uses the following codes for D.E. 13 16 031 000:

- FR1 (Importer): The person designated in Belgium as the party liable for payment of VAT (the VAT recipient pursuant to Article 6 of Royal Decree No. 7).
- FR4 (Holder of the Deferral of Payment Permit): In Belgium, this is the declarant in whose name a credit account 49 has been opened.
- FR5 (IOSS Seller): The taxpayer who makes use of the IOSS scheme.
- FR2 (Purchaser): The person who makes an intra-Community acquisition in the Member State of destination (applied under schemes 42 or 63).
- Unused codes: The codes FR3 (Tax Representative) and FR7 (Taxpayer under VAT Deferral) are not used on Belgian returns because this information is considered irrelevant or always corresponds to code FR1.

Specific Rules for IOSS (Role FR5)

When the IOSS scheme is applied, strict conditions apply in IDMS:

Level: The IOSS VAT number must be provided at the shipment level (header) and applies to the entire declaration; a mix of IOSS and non-IOSS goods is not permitted.

Structure: The special IOSS VAT number has a fixed structure: IMxxxyyyyyyz (e.g., IM056... for Belgium).

Combination: The use of FR5 is inextricably linked to the supplementary procedure code F48.

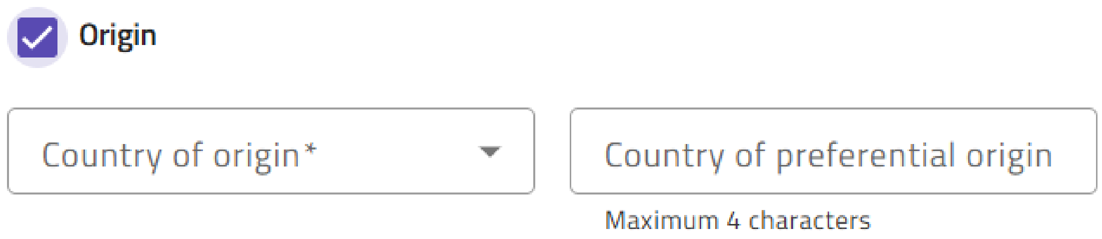
Format of the VAT identification number

Belgium: VAT numbers must follow the format BExxxx.xxx.xxx.

General: Consists of the country code (a2) followed by the individual number assigned by the member state (an..15).

H7 restriction: For low-value transactions (H7), a tax reference with role FR1, FR5, or FR7 may only be used at the header level.

2.3.11 Origin



In IDMS, information about the origin of goods is primarily recorded in the "ORIGIN" data group at the item level (SI). This information is crucial for determining the applicable customs duties, anti-dumping measures, and tariff quotas.

Country of Origin (D.E. 16 08 000 000)

This element relates to the non-preferential origin of the goods, as defined in the Union Customs Code (UCC).

Function: It determines whether measures outside of preferential agreements apply, such as the collection of antidumping duties or specific tariff quotas.

Requirement: This data element is mandatory in two cases:

1. When no preferential treatment is applied.

2. When the country of non-preferential origin differs from the country of preferential origin.

Status per data set:

- H1, H2, H3, and H4: Mandatory (Status A).
- H5 (Special Tax Regime): Although the EU status is "B," Belgian Customs (AAD&A) has decided to make this element mandatory.
- H6 (Postal Traffic): Optional for the economic operator (Status C).

Country of preferential origin (D.E. 16 09 000 000)

This element concerns the origin determined under bilateral or multilateral agreements between the EU and third countries.

- Function: It forms the basis for preferential tariff treatment (reduced or zero duty).
- Requirement: This data element is required only when preferential treatment based on origin is requested in D.E. 14 11 000 000 (Preference). This is typically the case when the first digit of the preference code is a 2 or 3.

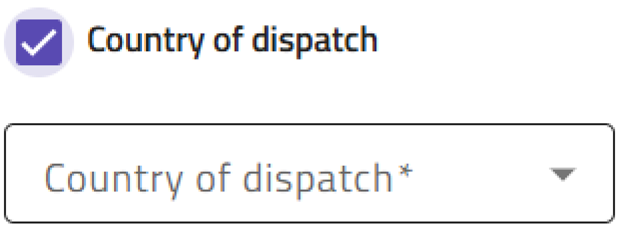
Status per data set:

- H1, H3, and H4: Mandatory (Status A) provided the conditions are met.
- H2 (Customs warehouse): Optional (Status C).
- H5: Belgian Customs has decided not to make this element mandatory for this data set and to remove it from the national explanatory notes.

Technical Specifications and Codes

- Level: Both elements must always be provided at the commodity item (SI) level.
- Country codes: To identify countries, the two-letter GEONOM codes (Appendix 27) must be used.
- Region identification: If the proof of origin refers to a region or group of countries (rather than a single specific country), the numerical identification codes from the Integrated Tariff (TARIC) must be used.
- Relationship to other data: The information in these fields triggers system checks in IDMS to verify the validity of the proof of origin and the associated tariff measures.

2.3.12 Country of dispatch



In the Import Declaration Management System (IDMS), information about the “Country of dispatch” is recorded under data element 16 06 000 000 within Group 16 (Places / Countries / Regions).

Goal and definition

The purpose of this data element is to determine whether goods, during their journey from the country of origin to the customs territory of the Union, were subject to a commercial transaction or a delay unrelated to transport.

- General rule: The country of dispatch is the country from which the goods were initially dispatched to the Member State where they are located at the time of release.
- Transit countries: All countries traversed between the first country of export and the Member State of destination are considered transit countries.

- Commercial transactions: If the goods are the subject of a transaction (such as a sale or processing) in an intermediate country, that intermediate country becomes the country of dispatch.
- Repeated sales: In the case of multiple sales en route, the last intermediate country where a transaction took place must be reported.

Status and Requirements by Dataset

Dataset	Application	Status in Belgium	Niveau
H1	Free Movement / Special Destination	Required (Status A)	GS & SI
H2	Customs Warehouse	Optional (Status B)	GS & SI
H3	Temporary Importation	Required (Status A)	GS & SI
H4	Inward Processing	Required (Status A)	GS & SI
H5	Special Tax Regime	Required (Status A)	GS & SI

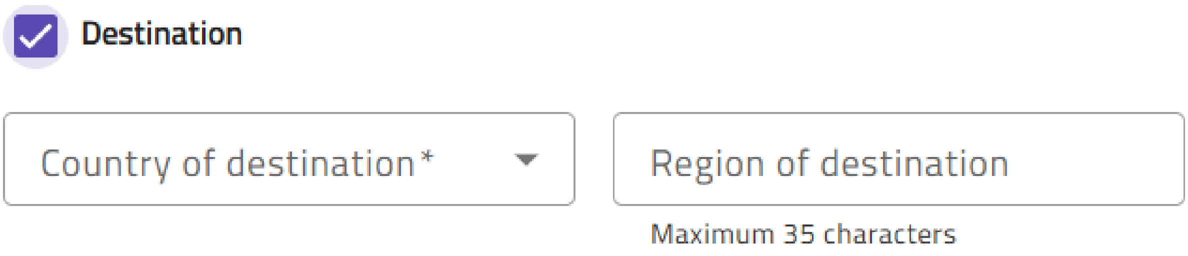
Technical Specifications

- Format: A two-character alphabetic code (a2).
- Codes: The GEONOM codes (country codes) as described in Appendix 27 must be used.
- Level: The information may be provided at the consignment level (GS) or, if the country varies by item, at the item level (SI).

Important Exceptions and Rules

- Transport-related delay: A suspension of transport solely for the purpose of consolidating goods en route is considered to be transport-related and does not change the country of shipment.
- Commercial transaction: A transaction that changes the nature of the goods or involves a legal transfer of ownership does trigger a change in the country of dispatch to that specific intermediate country.
- H7 (Low Value): In the specific data set for e-commerce shipments up to 150 EUR, this element (16 06) is not explicitly mentioned in the table of requirements; there, the focus is on the exporter's/seller's address.

2.3.13 Destination



In IDMS, information about the destination is primarily recorded in Group 16 (Places / Countries / Regions). This includes both the country and the specific region to which the goods are being shipped. In addition, there are financial data elements that relate to the costs incurred up to the destination.

Country of destination (D.E. 16 03 000 000)

This element identifies the Member State where the goods are located at the time of release, or the final Member State of destination.

General rule: Enter the code for the Member State where the goods are located at the time of release.

Future destination: If it is already known at the time of declaration that the goods will be shipped to another Member State after release, the code for that Member State must be used.

Specific procedures:

- Temporary importation (H3): The Member State where the goods are first used.
- Inward processing (H4): The Member State where the first processing activity takes place.
- Status in Belgium: This element is mandatory (Status A) at both the consignment level (GS) and the item level (SI). For consignments under a special tax regime (H5), the Belgian customs authority (AAD&A) has decided to make this element mandatory as well.
- Codes: Use of the two-letter GEONOM codes (Appendix 27).

Destination region (D.E. 16 04 000 000)

This element specifies the region in Belgium where the goods will be consumed or processed.

Definition: The region where the goods are consumed, assembled, processed, or maintained. If this is unknown, the region to which they are shipped or where the commercial transaction takes place applies.

Permitted Belgian codes:

1. Flemish Region (provinces of Antwerp, East Flanders, West Flanders, Limburg, and Flemish Brabant).
2. Walloon Region (provinces of Hainaut, Liège, Luxembourg, Namur, and Walloon Brabant).
3. Brussels Region (Brussels-Capital District).

Status: Mandatory (Status A) in Belgium for most datasets (H1, H3, H4, H5).

Centralized Clearance (CCI): For CCI declarations involving multiple Member States, information is provided for both the Member State of the authorizing authority and the Member State of introduction.

Transportation and insurance costs to the destination (D.E. 14 15,000,000)

This data group is important for calculating the customs value and the VAT base.

Content: It includes all transportation and insurance costs up to the final destination, stated in the currency of the invoice.

Components:

- D.E. 14 15 012 000 (Currency): The three-letter ISO currency code.
- D.E. 14 15 014 000 (Amount): The actual amount of the costs.

Requirement: This is mandatory for the declarant, but customs collects this information only when circumstances warrant it.

Place of destination under delivery terms (D.E. 14 01 036 000)

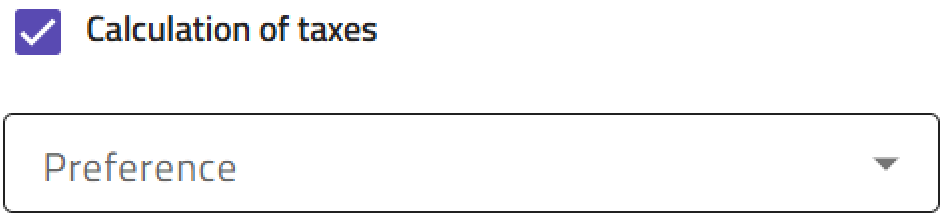
- Within the terms of delivery (Incoterms), the destination is specified using a location code.
- UN/LOCODE: The preferred method for indicating the place of destination.
- Application: For sea transport, this is the place of delivery after the port of discharge; for air transport, this is the actual destination of the goods.
- Exception (H2): For customs warehouse declarations, the AAD&A has decided that this element is not mandatory and will be removed from the national explanatory notes.

Technical Context: Destination System (EONGW)

In the technical architecture of IDMS (within the EO Notification Gateway), the term “Destination” is used for routing messages to market participants:

Destination System & Destination ID: Fields in the user interface used to test and verify the receipt of messages (callbacks) by the market participant's system.

2.3.14 Calculation of taxes



In IDMS, the calculation of taxes and duties is primarily managed in Group 14 (Information on Customs Value / Taxes). Although IDMS automates many calculations, the importer must provide specific data to determine the tax base and the applicable rates.

Key Data Elements (Group 14 03)

The core of the tax information is located at the item level (SI) under data group 14 03 000 000 (Duties and Taxes):

- Tax Type (D.E. 14 03 039 000): The code for the type of duty or tax (e.g., A00 for customs duties, B00 for VAT). In Belgium, this is mandatory (Status A).
- Tax Base (D.E. 14 03 040 000): The basis on which the tax is calculated, such as value, weight, or quantity.
- Tax Rate (D.E. 14 03 040 041): Although this is often optional in the EU, Belgian customs (AAD&A) has decided to make it mandatory.
- Tax Amount Due (D.E. 14 03 042 000): The calculated amount per item. This is also mandatory in Belgium.
- Total amount (D.E. 14 16 000 000): The sum of all duties and taxes. This is mandatory for H1 declarations, but the AAD&A has decided not to make this element mandatory for the H2, H3, H4, and H5 data sets and to remove it from those instructions.

Automation and Tarbel/BTS

In IDMS, the link between tax types and payment methods is largely automated:

- Automatic processing: The taxpayer does not need to specify the link to tax types; IDMS handles this based on the specified payment method.
- Shift to Tarbel/BTS: Duties and taxes that previously required manual calculation by the market participant (such as in the case of inward processing/IPR) are now handled via Tarbel. This means that operators will no longer need to calculate these amounts themselves in the future, although the exact declaration method in IDMS still requires further clarification for some complex scenarios.

Payment Method (D.E. 14 03 038 000)

The taxpayer must indicate how the taxes will be paid. The most commonly used codes in Belgium are:

- A: Cash payment.
- E: Deferred payment (e.g., via a credit account 49).
- G: Deferred payment specific to the VAT system (Article 211 of the VAT Directive).
- P: Cash deposit into a customs broker's FRCT account.
- B: Payment by credit card.

Specific Rules for E-commerce (H7)

For shipments up to 150 EUR, the intrinsic value is used instead of the traditional customs value:

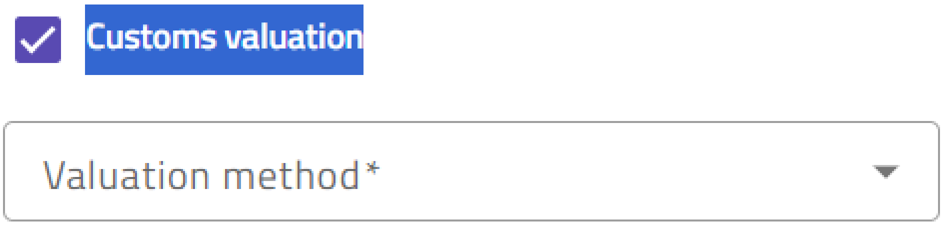
- Intrinsic value (D.E. 14 14 000 000): The price of the goods per item, excluding VAT and separately stated shipping costs.
- Shipping costs (D.E. 14 15 000 000): Costs to the final destination that are included in the VAT base if they are not part of the intrinsic value.
- IOSS scheme: If the seller uses IOSS, the VAT amount should preferably be listed separately on the invoice so that the tax base for the "Surveillance" system can be calculated.

National VAT Solutions

Belgium uses national codes to facilitate tax reductions or specific roles:

- VAT reduction: Use codes 4600 through 4602 in D.E. 12 04 002 000 to indicate that a reduced VAT rate (0%, 6%, or 12%) applies.
- Temporary importation (H3): Because Group 13 in the H3 set does not have a tax field, Belgium uses the national codes 2VAT (for the importer) and 3VAT (for the holder of account 49) to record VAT data.
- ET14000: For the reverse charge of VAT to the periodic return, the ET14000 authorization number must be entered in D.E. 12 10 000 000.

2.3.15.1 Customs valuation



In IDMS, information regarding customs valuation is primarily managed in Group 14 (Customs Valuation / Taxes). This data is necessary to determine the tax base for calculating import duties and other taxes.

Valuation Method (D.E. 14 10,000,000)

This element indicates which method was used to determine the customs value.

- Methods: There are various codes (e.g., method 1 for the transaction value).
- Status in Belgium: Belgian customs (AAD&A) requires that the valuation method be specified for data sets H1, H3, H4, and H5.
- Consequence: If the transaction value (method 1) cannot be applied, customs may waive the requirement to provide delivery terms and valuation indicators, provided that the declarant submits other information to substantiate the value (Footnote 10).

Price and Currency (D.E. 14 05, 14 08, and 14 09)

The key factor in determining the value of imported goods is the actual price of the goods:

- Invoice currency (D.E. 14 05 000 000): The currency in which the commercial invoice is denominated.
- Invoiced amount per item (D.E. 14 08 000 000): The price of the specific item in the invoice currency.
- Exchange rate (D.E. 14 09 000 000): If an exchange rate has been contractually agreed upon in advance between the buyer and seller, it must be stated here. In Belgium, this element is mandatory for H1, H3, and H4, if applicable.

Valuation Indicators (D.E. 14 07 000 000)

This four-digit code (0 or 1) indicates whether there are specific factors that influence the price:

- 1st digit: Relationship between the parties (whether or not it affects the price).
- 2nd digit: Restrictions on the transfer or use of goods.
- 3rd digit: Conditions or performance on which the sale or price depends.

- 4th digit: Proceeds from subsequent resale that flow directly or indirectly to the seller.

Deductions and credits (D.E. 14 04 000 000)

This element is used for adjustments to the transaction value to arrive at the customs value.

- Codes and Amounts: Contains codes for costs such as transportation, insurance, or commissions, and the corresponding amounts in national currency.
- Exemption (Footnote 14): In Belgium, this information generally does not need to be provided if the customs value per shipment does not exceed 20,000 EUR, in the case of non-commercial imports, or in the case of regular transactions under identical conditions.

Specific Rules for E-commerce (H7)

For shipments up to 150 EUR, IDMS does not use the standard customs value, but rather the intrinsic value:

- Intrinsic value (D.E. 14 14 000 000): The price of the goods excluding VAT and separately stated transportation costs.
- Transportation costs (D.E. 14 15 000 000): Transportation and insurance costs up to the final destination. These must be reported if they are not included in the intrinsic value, in order to determine the VAT base.

Statistical value (D.E. 99 06 000 000)

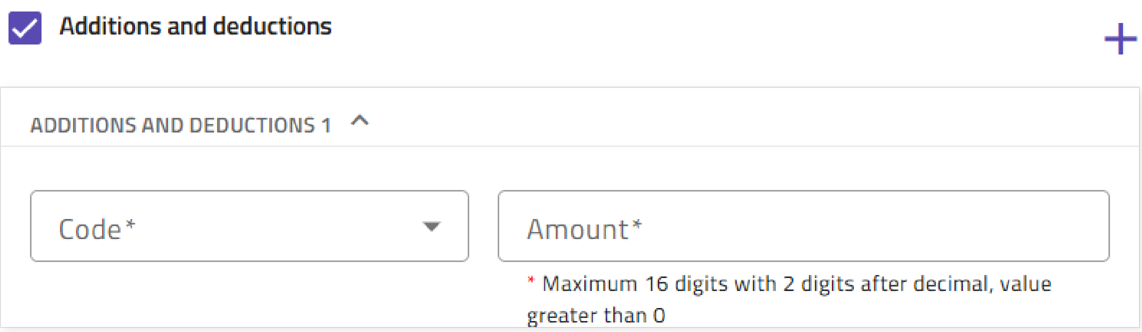
Although this technically belongs to Group 99, it is closely related to valuation.

- Definition: The value of the goods, including costs up to the border of the Belgian-Luxembourg Economic Union (BLEU), expressed in euros.
- Status: This element is required for all items in the H1, H3, H4, and H5 datasets.

Samenvatting verplichtingen in België (AAD&A)

Dataset	H1	H2	H3	H7 (LVC)
Waarderingsmethode (14 10)	Required	Optional	Required	N/A
Bijtel-/aftrekposten (14 04)	Required (unless <20k)	N/A	Required	N/A
Wisselkoers (14 09)	Required	Optional	Required	N/A
Intrinsieke waarde (14 14)	N/A	N/A	N/A	Required

2.3.15.2 Additions and deductions



In IDMS, “Additions and deductions” are used to correctly determine the customs value of goods in accordance with Article 70 of the Union Customs Code (UCC).

Key Data Elements (Group 14 04)

Information on additions and deductions is recorded in the following elements:

- D.E. 14 04 000 000 (Additions and deductions): The parent data class.
- D.E. 14 04 008 000 (Code): A two-character alphabetic code (a2) indicating the type of addition or deduction. A complete list of these codes is included in Appendix 14.
- D.E. 14 04 014 000 (Amount): The corresponding amount in national currency (euros) that has not yet been included in or deducted from the price of the item.

Status and Application by Data Set

The requirement to provide this data varies significantly depending on the type of declaration and the national decision of the Belgian Customs Authority (AAD&A):

- H1 (Free Circulation / Special Destination): This element has status A and is therefore mandatory for the economic operator to complete.
- H2 (Customs Warehouse): For this procedure, the data set does not apply in Belgium and will be removed from the national explanatory notes.
- H3 (Temporary Importation) and H4 (Inward Processing): For these data sets, the elements will not apply until March 1, 2028.
- H5 (Special Tax Regime): Although the European status for this element is B (optional), Belgian customs has decided to make this element mandatory
- H7 (E-commerce/Low Value): This data group does not apply to low-value shipments.

Exemptions and Exceptions

In certain cases, customs waives the requirement to provide additions and deductions, unless this is essential for determining the value:

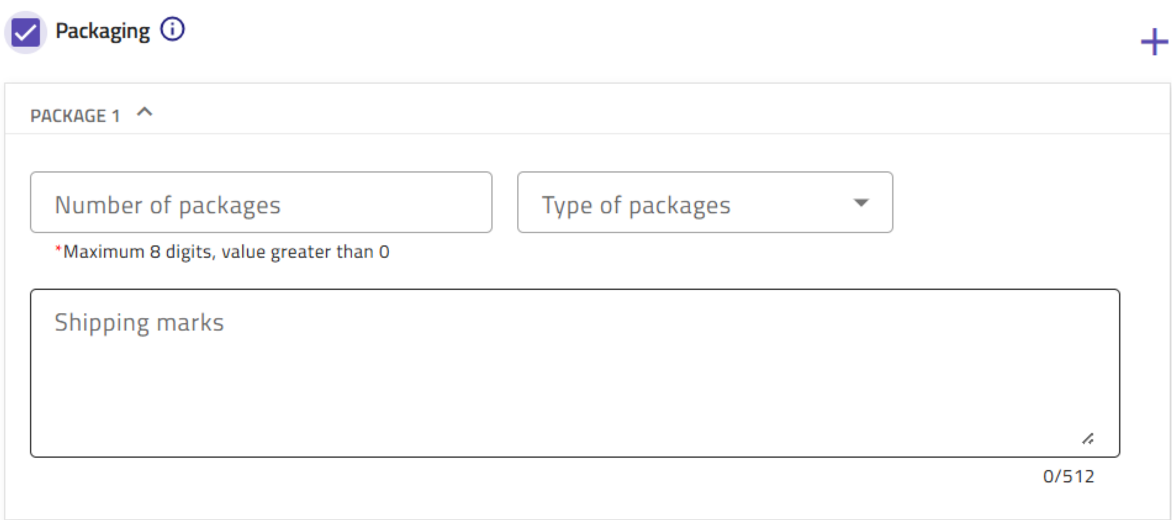
- When the customs value of the imported goods per shipment does not exceed 20,000 EUR (unless the shipment consists of split or multiple shipments from the same sender to the same consignee).
- When the import is of a non-commercial nature.
- In the case of regular imports of goods under the same commercial terms between the same seller and buyer.
- When the customs value cannot be determined on the basis of the transaction value (Art. 70 of the UCC); in that case, the importer must provide other information for the determination of value.

Technical Characteristics

Level: The data may be provided at the consignment level (GS) (when it applies to all items) or at the item level (SI).

Future Expansion: The element D.E. 14 04 040 012 is also technically provided for, but the explanatory notes for it will not be published until March 1, 2028.

2.3.16 Packaging



The extra information displayed by the button:

> Please provide the code specifying the type of package, total number of packages based on the smallest external packing unit and a description of the marks and numbers on transport units or packages.

In IDMS, information about the packaging of goods is primarily recorded in data group 18 06 000 000 (Packaging). This group contains critical data for the identification of goods and for the discharge of prior customs procedures in the goods ledger.

<u>Technical Data Elements (Group 18 06)</u>

The packaging data group consists of three key sub-elements at the item level (SI):

Type of packaging (D.E. 18 06 003 000):

- This refers to the smallest external packaging unit in accordance with UNECE Recommendation 21.
- The permitted codes (such as “CT” for carton or “PK” for package) are listed in Appendix 18.
- The cardinality (99x) allows for specifying multiple types of packaging per item if the goods are packaged in different ways.

Number of packages (D.E. 18 06 004 000):

- The total number of units of the smallest external packaging unit that cannot be separated without opening the package.
- Exceptions: This information is not required for bulk goods (loose), for mail shipments, or when multiple goods are packaged together.

Shipping Marks (D.E. 18 06 054 000):

- A free-form textual description of the marks and numbers on the packages or transport units.
- For means of transport, specific details such as make, model, and chassis number (vehicle) or serial number (vessel/aircraft) must be provided.

Categories of Packaging

IDMS and Goods Accounting (GA) distinguish three main categories based on code lists:

- Bulk (CL181): Goods in bulk (e.g., liquids or gases). Here, the number of packages is usually 0.
- Unpacked (CL182): Unpackaged goods (e.g., vehicles or individual units).
- Packed (CL017): All other packaged goods that do not fall under the previous two categories.

Special procedure: Packages containing multiple items (0w0q)

When a single physical package contains multiple items with different product codes, the 0w0q workaround (zero weight, zero quantity) is applied:

- Main item: Any single item in the package carries the actual total quantities: the total gross mass and the total number of packages.
- Other items: The other items in the same package are listed with a quantity of 0 and a weight of 0 kg.
- Link: All items within that single package must be linked using identical shipment codes (D.E. 18 06 054 000).

Write-offs and Inventory Accounting (Write-off)

When closing a previous transaction (such as temporary storage—TSD), the system checks the packaging data:

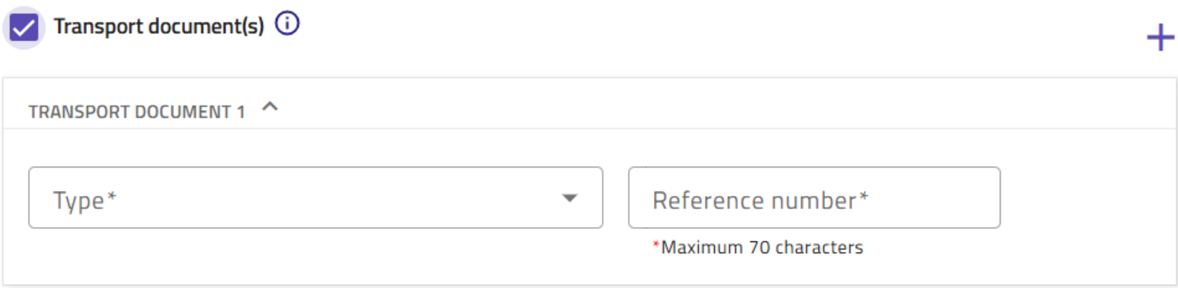
- Category matching: An item in the TSD must be written off against an item in the same packaging category (e.g., bulk must be written off against bulk). The specific codes do not need to be identical, as long as the category matches.
- Validation: For packaged goods, the number of packages in the declaration must strictly match the number in the TSD (no margin), while for unpackaged goods and bulk goods, write-offs are often based on mass.
- ENS Reuse: When reusing data from a summary declaration (ENS), the number of packages for unpackaged goods is often missing; this must then be added via an amendment to the TSD before the goods can be written off.

Specific situations

- Repackaging: This is not permitted during temporary storage; repackaging may only take place under the customs warehouse regime (H2).
- Preceding Documents (Group 12 01): When referring to a preceding document, the type of packaging (12 01 003 000) and the number of packages (12 01 004 000) relevant to the write-off must also be specified.

- Gross Mass (D.E. 18 04 000 000): This is the weight of the goods, including packaging but excluding transport equipment such as containers. The weight of pallets must be included, unless they are declared as a separate item.

2.3.17 Transport document(s)



The extra information displayed by the button:

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

In IDMS, the “Transport Document” refers to the document used to bring the goods into the customs territory of the Union. This information is recorded in data group 12 05 000 000 and is crucial for tracking the history of a shipment in national and trans-European systems.

<u>Technical Structure and Subelements</u>

Data group 12 05 consists of two mandatory components:

- D.E. 12 05 001 000 (Reference Number): The unique identification code assigned to the shipment by the carrier.
- D.E. 12 05 002 000 (Type): The code identifying the type of transport document in accordance with the TARIC database (Appendix 25).

<u>Status and Level</u>

- Requirement: This element has Status A (Required) for virtually all datasets, including H1, H2, H3, H4, H5, H6, and H7.
- Level: The data may be provided at the shipment (GS) level or at the item (SI) level. The structure is identical at both levels.

Examples of Document Types and Codes

The sources list various specific documents that serve as transport documents:

- Air transport: Air waybill (N740), Master air waybill (N741), or the air waybill number for courier services.
- Maritime transport: Bill of lading (N705), Master bill of lading (N704), or House bill of lading (N714).
- Road and rail transport: Road consignment note (N730), CIM consignment note (N720), or Road list – SMGS (N722).
- Mail: Postal carriers typically use the S10 barcode to track a specific mail shipment.
- Other: Multimodal transport document (N760), Rhine Manifest (C625), and Form 302 (C624).

Write-offs

In Goods Accounting (GA), the transport document plays an essential role in clearing previous procedures:

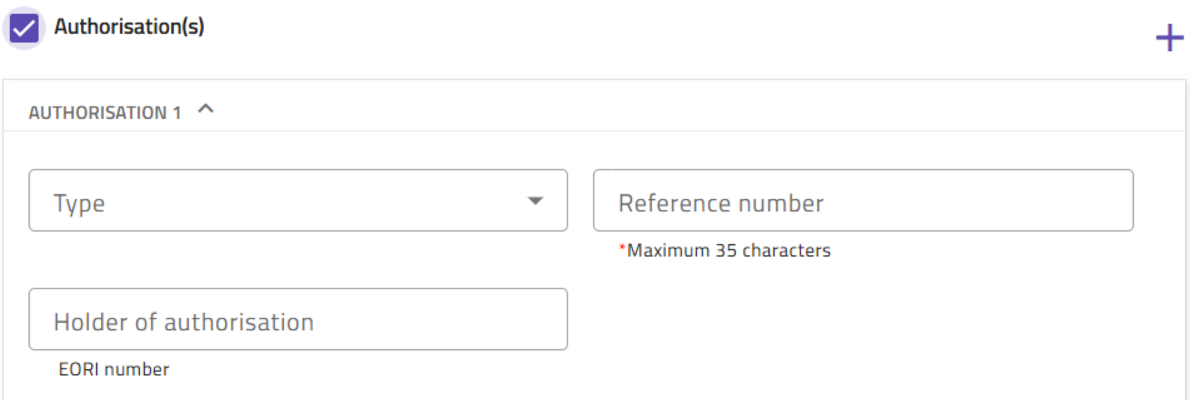
- Identification: The system uses the transport document to identify the “House Consignment” (HC) that needs to be cleared.
- Priority: To clear a temporary storage (TSD) or a customs transit procedure, the system always uses the first transport document specified at the item level (or, if not specified there, at the shipment level).
- Limitation: Because IDMS can currently link only one transport document to a preceding document, it is not possible to clear multiple TSDs for a single item.

Differences from other references

It is important not to confuse the transport document with other reference numbers:

- UCR (12 08): The Unique Consignment Reference is a commercial number (e.g., order number) assigned by the seller, whereas the transport document is issued by the carrier.
- IOSS number: This is a VAT identification number for e-commerce and does not relate to physical transport.
- Pre-shipment document (12 01): Although a postal service provider may also use the S10 code for the pre-shipment document, the function in group 12 05 is specifically intended to identify the means of transport upon entry into the Union.

2.3.18 Authorisation(s)



In IDMS, information regarding licenses and authorizations is primarily managed in Group 12 (References to messages, documents, certificates, and licenses). Customs makes a strict distinction between licenses covered by Annex A of the Union Customs Code (UCC) and other authorizations.

Data Group 12 12,000,000 (License)

This group is specifically intended for licenses listed in the relevant section of Annex A, Title I, Chapter 1 of the Delegated Regulation on the Common Customs Tariff.

- Reference number (D.E. 12 12 001 000): The unique identification number of the license required for the declaration (format an..35) .
- Type (D.E. 12 12 002 000): The code for the type of authorization in accordance with the TARIC database. This element is also required for decisions concerning binding information (BTI/BOI) and end-use authorizations.
- License holder (D.E. 12 12 080 000): The EORI number of the person to whom the license was granted.

Hierarchy: Declaration Level vs. Item Level

In IDMS, specific rules apply regarding where the authorization must be indicated:

- Declaration Level (D): The authorization associated with the requested customs procedure must be entered at this level.
- Item Level (SI): The authorization associated with a prior procedure (if applicable) must always be declared at the item level.
- End-use (Special Destination): If a single authorization covers all items, it may be entered at the declaration level; if different items fall under different authorizations, they must be listed at the item level. The type must also be specified (C990 or N990).

- Binding Information (BTI/BOI): These may appear at either level, depending on whether they relate to the entire shipment or to specific items.

VAT-Related Permits

In Belgium, specific authorizations are crucial for tax processing:

- ET14000 (D.E. 12 10 000 000): This is the authorization to defer the VAT due to the periodic VAT return. The ET14000 authorization number must be included in this field to avoid direct payment of VAT.
- Inward Processing (IPR): If a holder of an inward processing authorization also has an ET14000, this number must be entered in D.E. 12 10 to avoid a VAT security deposit.
- Consistency: The system automatically verifies whether the provided ET14000 reference is correctly linked to the importer or VAT entity in the database.

Other Authorizations (Group 12 03)

Union authorizations or international authorizations not listed in Annex A of the DWU DA, as well as all national authorizations and decisions, must be registered under data group 12 03 000 000 (Supporting Document). Examples include powers of attorney for direct or indirect representation (e.g., national code 4007).

Authorizations for the Location of the Goods

When goods are located at a specific site for customs control, the corresponding authorization must be entered in Group 16 15:

- Authorization Number (D.E. 16 15 052 000): The number of the authorization for the location in question.
- Type of Location (D.E. 16 15 045 000): Use code “B” for an authorized location in the context of a DWU authorization (such as temporary storage or a customs warehouse).

Emergency Procedures and Simplifications

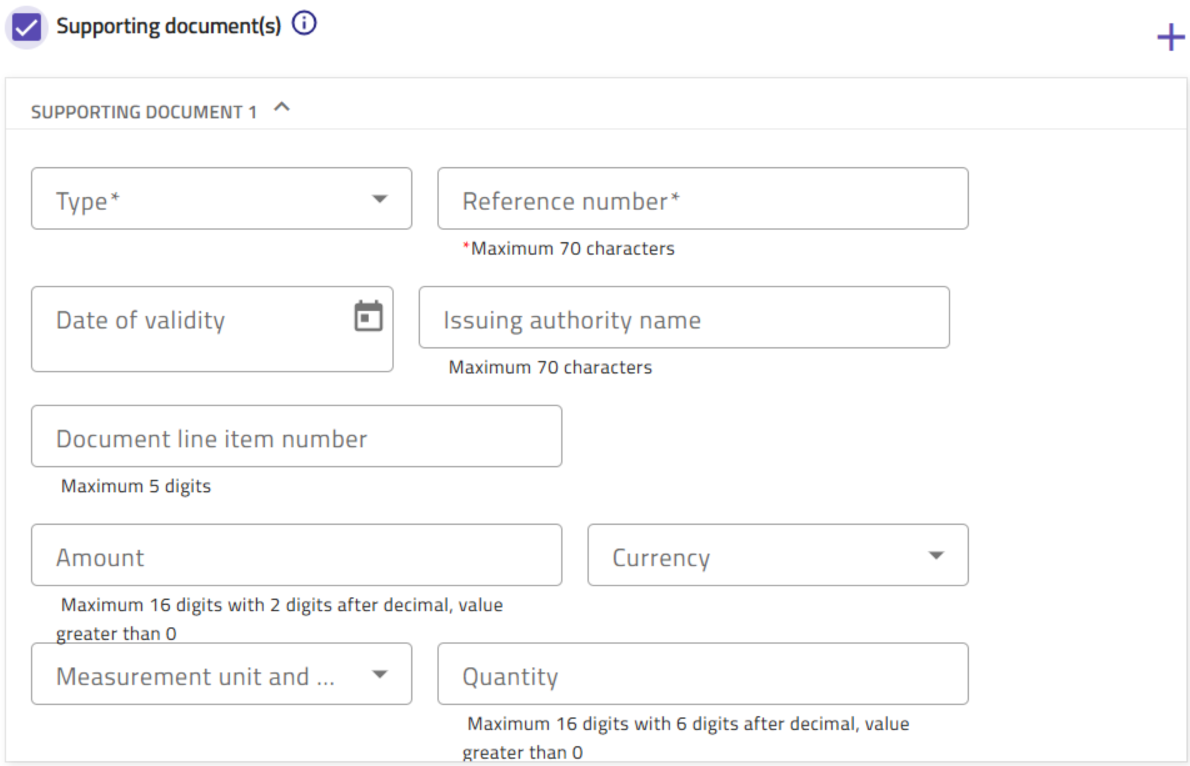
- Emergency Procedure (BC-IDMS): Existing authorizations for self-assigned numbering, buffering of declarations, or printing on blank paper remain valid in IDMS. For new applicants, this will be integrated into a single authorization for the simplified emergency procedure.
- EIDR (Registration in the System): In the current phase of IDMS, only EIDR with an exemption from the requirement to report the presentation of goods is possible, provided the economic operator is authorized to do so.
- AEO Status: Authorized Economic Operator (AEO) status affects inspections; IDMS sends a specific notification (IE460) when customs intends to inspect the goods of an AEO holder.

System Validations

When a declaration is submitted, IDMS performs automatic checks on the permits:

- The system verifies whether the shipper is the permit holder.
- The system checks whether the declared goods actually fall within the scope of the issued permit.
- If a required permit (such as ET14000 for VAT deferral) is missing or invalid, the declaration is automatically rejected with an IE456 message.

2.3.19 Supporting document(s)



The extra information displayed by the button:

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. Where the same information is applicable to all goods items of the same consignment it shall be provided at consignment level only

In IDMS, information about the “Supporting document(s)” is managed in data group 12 03 000 000. This group is essential for substantiating the customs declaration with the necessary permits, certificates, and commercial documents.

Definition and Scope

The data group for supporting documents includes a wide range of documents:

- Union or international documents: Licenses, certificates, and permits submitted to support the declaration.
- Other authorizations: Authorizations not listed in Annex A of the DWU DA (such as national authorizations) must be registered in this group (12 03), as opposed to the specific group 12 12, which is reserved solely for Annex A authorizations.
- Commercial documents: If the sales contract has an identification number, it must be listed here.
- Product identification: For e-commerce (distance sales), product identification codes from the merchant or manufacturer are provided via specific TARIC certificate codes (C127 through C129) in this group.

Technical Structure and Subelements

Data group 12 03 contains detailed sub-elements that can appear at both the shipment (GS) and the item (SI) levels:

Reference number (D.E. 12 03 001 000): The document’s identification number.

Type (D.E. 12 03 002 000): The code for the document type.

- Union format: Code a1an3 (e.g., N380 for an invoice).
- National format: Code n1an3.

Details for write-off: When a document (such as an import certificate) must be written off, the following elements are used at the item level:

- Name of the issuing authority (12 03 010 000).
- Validity date (12 03 011 000).
- Unit of measure and designation (12 03 005 000).
- Quantity (12 03 006 000).
- Currency (12 03 012 000).
- Amount (12 03 014 000).

Document line (D.E. 12 03 013 000): Refers to the specific line number on the supporting document (e.g., the invoice line) associated with the item.

Important Procedures and Codes

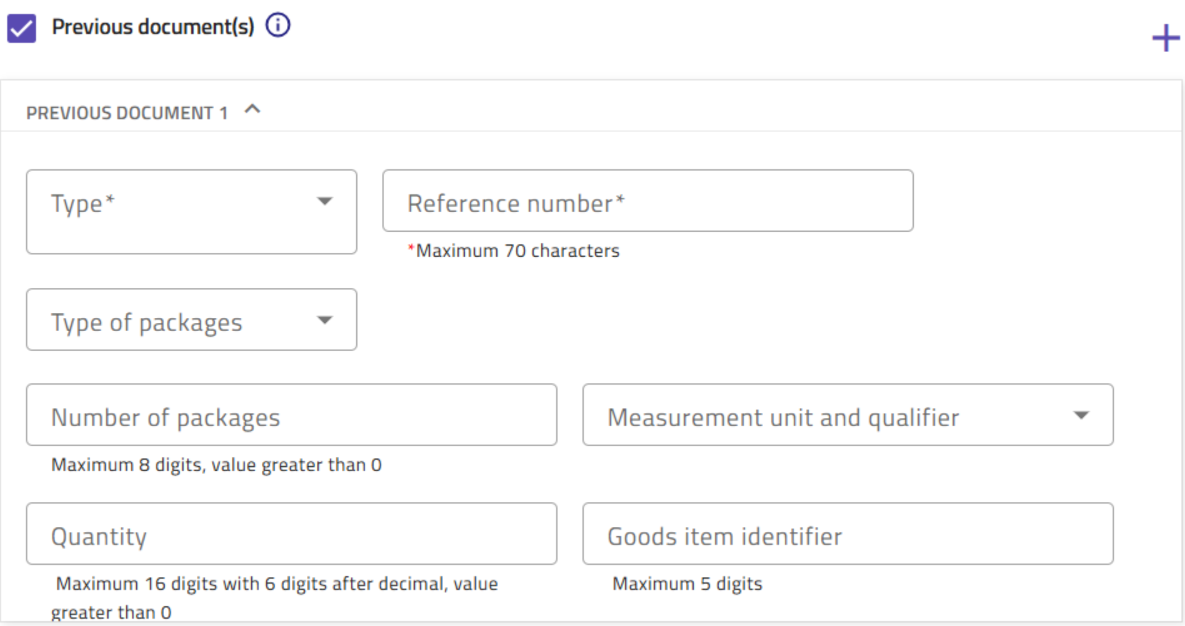
- Regularization (Code 1ACG): To replace an incorrect return with a new one, the national code “1ACG” must be entered in D.E. 12 03 002 000, using the MRN of the return being replaced as a reference.
- Power of Attorney (Code 4007): In Belgium, national code 4007 must be used in D.E. 12 03 002 000 to demonstrate that a power of attorney for direct or indirect representation is in place.
- Centralized Clearance (CCI): If supporting documents are missing, the supervising office (SCI) may send a request (IE438). The declarant then submits the documents via a “Provide Supporting Documents” message (IE446).
- Correction via REN: If it is no longer possible to clear a TSD in connection with a re-export notification, code 01AG must be used, citing the customs file number as a reference.

Status by Dataset

Data group 12 03 has status A (Mandatory) for virtually all major data sets in Belgium:

- H1, H2, H3, H4, H5, H6, and H7: For all these types of declarations, the group is present and mandatory if supporting documents are relevant to the shipment.
- National Codes: Belgium permits the use of national codes in D.E. 12 03 002 000 for all H data sets (H1 through H7).

2.3.20 Previous documents



The extra information displayed by the button:

> Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the ending of the temporary storage.Such details shall include the writing-off quantity and the respective measurement unit.

In IDMS, information about the “Previous document” is recorded in data group 12 01 000 000. This data element is crucial for the traceability of goods and the closure of previous customs procedures.

<u>Definition and goal</u>

The “Previous Document” data group refers to the declaration relating to the previous customs procedure. It is used to establish a link between the current declaration and the document that previously covered the goods, such as:

- A declaration for temporary storage (TSD).
- A declaration for a special procedure (e.g., customs warehouse 71 00) that is being terminated for release into free circulation.
- An entry summary declaration (ENS).
- A transit declaration (Transit).

<u>Technical Structure and Subelements (Group 12 01)</u>

The data group consists of various sub-elements that are essential for identification and write-off:

- Reference number (12 01 001 000): The identification number (usually the MRN) of the preceding document.
- Type (12 01 002 000): The code for the document type (Union codes in the TARIC database, national codes in Appendix 22).
- Packaging type (12 01 003 000): The packaging unit relevant for the write-off.
- Number of packages (12 01 004 000): The number of packages to be written off.
- Unit of measure and designation (12 01 005 000): The unit (e.g., KGM for kilogram) in which the write-off is performed.
- Quantity (12 01 006 000): The actual quantity being written off.
- Item number identifier (12 01 007 000): The specific item number in the preceding document to which reference is made.

Hierarchy and Levels

The information can be provided at two levels:

- Consignment (Header - GS): If the preceding document applies to all items in the declaration, it may be specified at the header level.
- Item level (SI): For write-off purposes, the use of the group at the item level is mandatory, because the details of the write-off vary by item.
- H7 Validation: Specifically for the H7 dataset, if the field is empty at the header level, it must be filled in for each individual item.

Role with Write-off

Based on the type and format of the reference, IDMS determines whether the write-off takes place in Goods Flow (formerly PLDA) or Goods Accounting (GA/PNTS):

- Goods Accounting (PNTS): Used for TSD (Type N337, ending in 'U') and Type S customs warehouses (Type NMRN, ending in 'R').
- Transit: Clearance of transit documents is performed using codes N820 (mixed shipments) or N821 (T1).
- Validation: If a reference does not permit clearance or the data (such as packaging or weight) is incorrect, the declaration is rejected with an IE456 message.

Specific Belgian Rules and Procedures

0w0q Method: When a single package contains multiple items, the accompanying document lists the total quantity only for the "main item"; a 0 is entered for the remaining items.

Mail Shipments: Mail carriers use the S10 barcode as an identifier for the accompanying document to track shipments.

Special Codes:

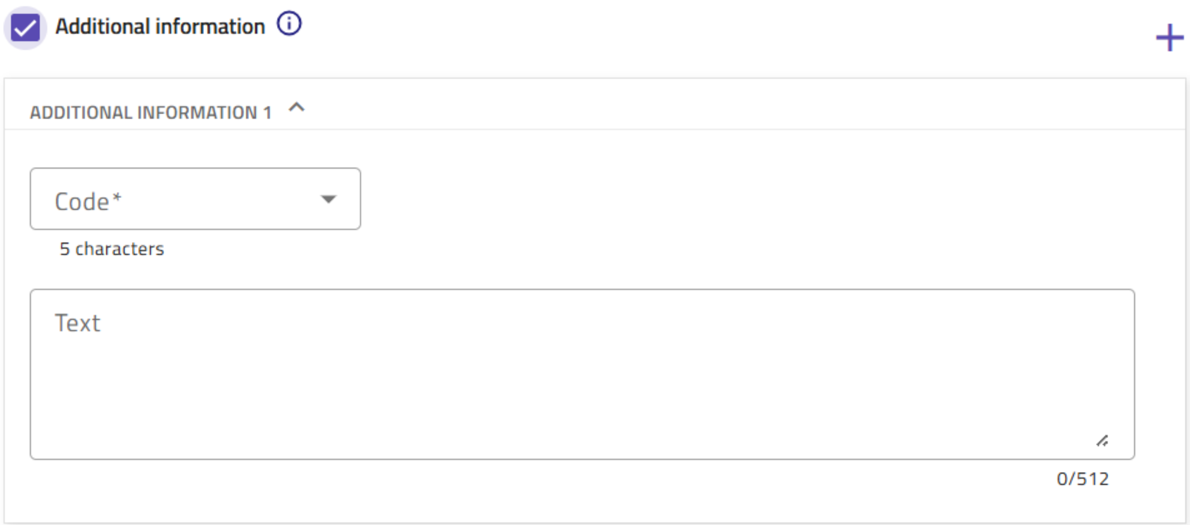
- 0VDP: To be used when an ENS is not legally required.
- 1VDP: Used for adjustments via REN or IDMS when the amount to be deducted exceeds the amount stated in the TSD.

Centralized Clearance (CCI): For CCI, the data for both the Member State of authorization and the Member State of placement must be provided for national codes.

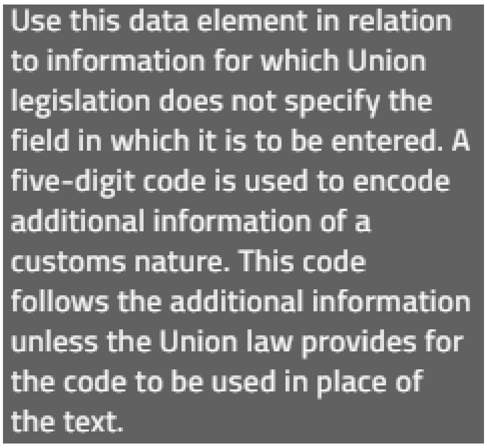
Status by Dataset

Data group 12 01 has Status A (Mandatory) in virtually all Belgian datasets (H1, H2, H3, H4, H5, H6, and H7) when there is a prior situation that needs to be resolved.

2.3.21 Additional information



The extra information displayed by the button:



In IDMS, the data group "Additional Information" is identified by the technical code 12 02 000 000. This group is used for information for which Union legislation has not explicitly designated a specific field, but which the declarant considers useful for processing the item in question.

<u>Technische Structuur en Subelementen</u>

Data group 12 02 consists of two sub-elements that can be provided at both the consignment (GS) and the item (SI) levels:

Code for additional information (D.E. 12 02 008 000):

- Purpose: To specify a relevant Union code or national code.
- Format: an5 (fixed length) for Union codes and a1an4 for national codes.
- Reference: A complete list of all available codes is included in Appendix 8.

Text of the supplementary information (D.E. 12 02 009 000):

- Purpose: Free-form text to provide additional clarification regarding a code or to provide other relevant information.
- Format: an..512 (maximum of 512 alphanumeric characters).

<u>Status and Requirements by Dataset</u>

Dataset	application	Status in Belgium
H1, H2, H3, H4, H5, H6	Imports / Special Regulations	Required (Status A).
H7	Low value (<150 EUR)	Optional (Status C) for market participants.

<u>Key Belgian Applications (National Solutions)</u>

Belgian Customs (AAD&A) uses the "Additional Information" group for specific administrative purposes:

Indirect representation: Because the code "3" for indirect representation cannot currently be entered in the status field (13 06 030 000) for technical reasons, a national solution is required. In this case, economic operators are required to enter the following information:

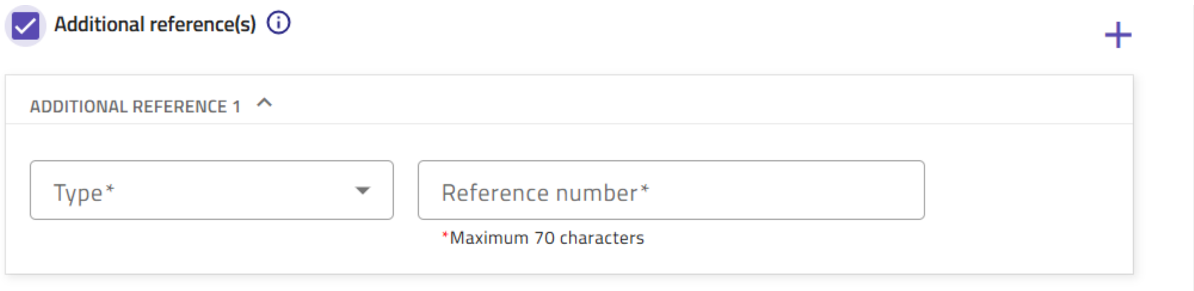
- In D.E. 12 02 008 000: the national code CODE3.
- In D.E. 12 02 009 000: the text "Application of indirect representation."

Centralized Clearance (CCI): For declarations involving more than one Member State, information on national codes must be provided for both the Member State of the authorizing customs authority and the Member State of presentation (linked to footnote 58).

<u>Relationship to Other Information</u>

- Location: Although the data may be at the GS level, it is usually item-specific at the SI level.
- Supporting documents: Element 12 02 is intended for information to which "Supporting Document" (12 03), "Transport Document" (12 05), or "Additional Reference" (12 04) do not apply.
- H7 Special Note: Although the status for H7 declarations is "C" (optional), the AAD&A expressly requests that market participants still complete these fields when using the national solution for indirect representation.

2.3.22 Additional references



The extra information displayed by the button:

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

In IDMS, information about the “Additional reference” is recorded under data group 12 04 000 000. This group is used for reference numbers or identifiable references that do not fall under the categories “Supporting Document” (12 03), “Transport Document” (12 05), or “Additional Information” (12 02).

Technical Subelements

Data group 12 04 consists of two parts:

D.E. 12 04 001 000 (Reference Number): The actual reference or identification number (e.g., a VAT number or registration number).

- Note: When using Union codes, this field remains blank in most cases, unless the code description explicitly requires a number.

D.E. 12 04 002 000 (Type): The code that identifies the type of reference.

- Union codes: Have the format a1an3 (e.g., Y-codes) and are included in the TARIC database.
- National codes: Have the format n1an3 (e.g., 2VAT) and are established by the Member State itself.

Status and Application by Dataset

The supplementary reference is an essential data element in nearly all declaration types:

H1 through H7: This element has Status A (Mandatory).

Levels: The data can be provided at the consignment level (GS) or at the item level (SI).

Important Belgian National Codes

Belgian Customs (AAD&A) makes extensive use of this field for national tax and administrative purposes:

VAT-related codes for Temporary Importation (H3): Since the H3 set does not have a specific tax field, the following codes are used here:

- 2VAT: Linked to the importer's (VAT consignee's) VAT identification number.
- 3VAT: Linked to the VAT identification number of the holder of the deferral of payment permit.

VAT-related codes for Special Tax Regime (H5): To replace the missing field for deferred payment (12 10):

- 6VAT: Used to identify the ET14000 permit (reverse charge of VAT).
- 49DP: Used to identify credit account 49.

Reduced VAT Rate: To qualify for a reduced VAT rate (e.g., 0%, 6%, or 12%), codes 4600 through 4604 must be entered in D.E. 12 04 002 000.

Customs Representation: When using a customs representative, specific registration numbers must be provided:

- 4008: The customs representative's registry number.
- 4009: The registration number in the master register of customs representatives.

Emergency procedure (BC-IDMS): When the emergency procedure applies, the national code 1NPS is used, followed by a unique call number for each procedure.

Use of Union Codes (TARIC)

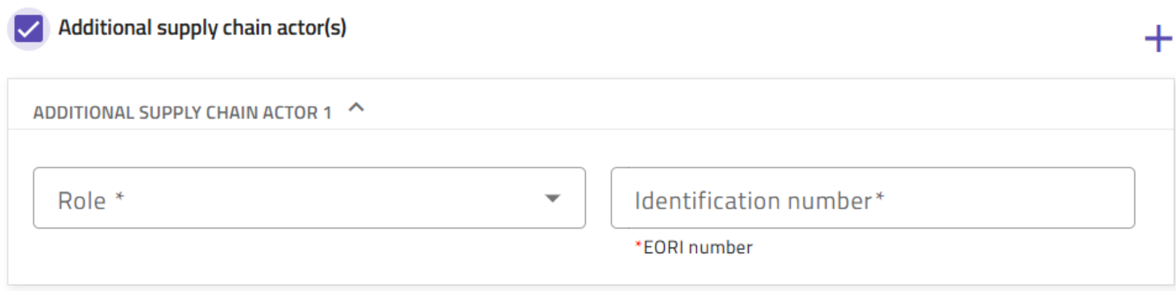
Within the Union codes, IDMS makes a specific distinction:

- Y-codes: These are often used for statements such as "goods not subject to..." or "goods other than...". Examples include Y900 (non-CITES goods).
- K-codes: These are used to indicate that a tariff quota is being requested that has not yet been exhausted. However, the corresponding quota serial number must be entered in D.E. 99 01 000 000.

Centralized Commitment (CCI)

For notifications under the Centralized Release procedure involving more than one Member State, the information regarding the national codes (12 04 002 000) must be provided for both the Member State of the authorizing authority and the Member State of application.

2.3.23 Additional supply chain actor(s)



In IDMS, information about the “Additional supply chain actor” is recorded under data group 13 14 000 000. Market participants use this data to demonstrate that the entire supply chain is covered by actors with AEO (Authorized Economic Operator) status.

Role of the additional actor (D.E. 13 14 031 000)

This sub-element specifies the specific role that the actor plays within the logistics chain.

- Purpose: To identify the capacity of the party (e.g., carrier, freight forwarder, etc.).
- Codes: The relevant codes listed in Appendix 10 must be used.
- Format: An alphanumeric code of up to 3 characters (a..3).
- Requirement: This element is required whenever data group 13 14 (Additional Actor) is used.

Identification number of the additional actor (D.E. 13 14 017 000)

This sub-element is used to uniquely identify the party in question.

- Number type: The actor’s EORI number is entered in this field.
- Third countries: If applicable, a unique third-country identification number (TCUIN) may also be used, provided it has been notified to the Union.
- Format: Maximum of 17 alphanumeric characters (an..17).
- Requirement: Like the role, the identification number must be provided when the data group for the additional actor is used.

Application and Levels

Levels: Information on additional parties may be provided at both the goods shipment (GS) level and the item level (SI).

Status by data set:

- H1, H2, H3, H4, H5, and H6: The data group is present and has the status “optional” (Status C) for the economic operator.

- H7 (Low Value): This data element is not included in the data set for shipments valued at up to 150 EUR.

Scope: When the data group is completed at the goods shipment (header) level, it applies to all items in the declaration. If the parties differ by item, they must be declared at the item level.

Important note: Although the data group is optional in itself, the system requires that it be fully completed (both role and ID) as soon as a declarant decides to include an additional actor in the declaration.

2.3.24 Exporteur

In IDMS, the exporter is a key party whose data is recorded in data group 13 01 000 000. The definition and required data depend on the type of declaration and the specific trade context.

<u>Definition of an Exporter</u>

The interpretation of who is considered an exporter varies by scenario:

General rule: The person who dispatches the goods as specified in the contract of carriage by the person ordering the transport.

- For imports (H1): The exporter is the last seller of the goods before they were imported into the Union. This is the party that last sold the goods before they entered the customs territory of the Union.
- Special tax regime (H5): The exporter is the consignor in the context of trade with territories under a special tax regime (e.g., the Canary Islands); here, too, the last seller is considered the consignor.
- E-commerce (H7): Here, the focus is on the party that organizes the transport. This may be the individual seller, but it may also be an online platform if it centrally arranges transport for multiple sellers.

<u>Key Data Elements (Group 13 01)</u>

Information about the exporter is recorded using the following elements:

- D.E. 13 01 017 000 (Identification Number): Use of the EORI number or a unique third-country identification number (TCUIN).

- D.E. 13 01 016 000 (Name): The full name or business name.
- D.E. 13 01 018 000 (Address): The full address details, including street, house number, country (GEONOM code), ZIP code, and city.

Rules for Identification

Strict priority rules apply when entering this information:

- Priority for EORI: When a valid identification number (such as an EORI number) is provided, the name and address must not be entered.
- Name and Address Required: These are required only if the party (e.g., an exporter outside the EU) does not have an EORI number or if the system cannot validate the number.
- Belgian National Rule: If the exporter has not been assigned an EORI number, Belgian law does not require a specific national number; in that case, the identification number field is left blank.
- TCUIN: This number may be used when facilities have been granted under a partnership program (such as AEO) with a third country recognized by the Union.

Level and Application

GS or SI Level: Exporter information may be provided at the shipment level (GS) if the exporter is the same for all items. If there are different exporters for different items in a single declaration, the information must be provided at the item level (SI).

Relationship to Seller: When the seller (D.E. 13 08) and the exporter are the same, the information about the seller does not need to be provided separately.

Sample Scenario (H1)

If a Canadian company resells goods from a Japanese company to a Belgian company, and the goods are transported directly from Japan to Belgium, the Canadian company is considered the final seller (exporter), and its EORI number must be provided.

2.3.25 Buyer

In IDMS, information about the buyer is recorded under data group 13 09 000 000. The buyer is the party that acquired the goods in a commercial transaction.

<u>Terms of Use and Obligations</u>

Specific conditions apply to the provision of buyer information:

- Identity with importer: If the buyer and the importer (D.E. 13 04 000 000) are the same person, the buyer’s information does not need to be provided separately.
- Different parties: If the buyer is a person other than the importer, the name and address must be provided, unless the declarant has the buyer’s EORI number.
- Valuation: If the customs value is calculated based on the transaction value method for similar goods (Article 74 of the UCC), this information must be provided if available.

<u>Technical Subelements (Group 13 09)</u>

The data set for the buyer consists of the following components:

- Name (D.E. 13 09 016 000): The buyer’s full name and, if applicable, legal form.
- Identification number (D.E. 13 09 017 000): Primarily the EORI number.
- If applicable, a unique third-country identification number (TCUIN) may be used in the context of recognized partnership programs (such as AEO).
- Address (D.E. 13 09 018 000): This element contains the street and house number (13 09 018 019), the country (13 09 018 020), the postal code (13 09 018 021), and the city (13 09 018 022).

<u>Priority of EORI (Footnote 6)</u>

As with other parties listed on the declaration, the rule applies that if a valid EORI number or a recognized TCUIN is provided, the name and address do not need to be entered. In that case, the system automatically retrieves this information from the EOS database. If the identification number cannot be validated, however, the name and address must be entered.

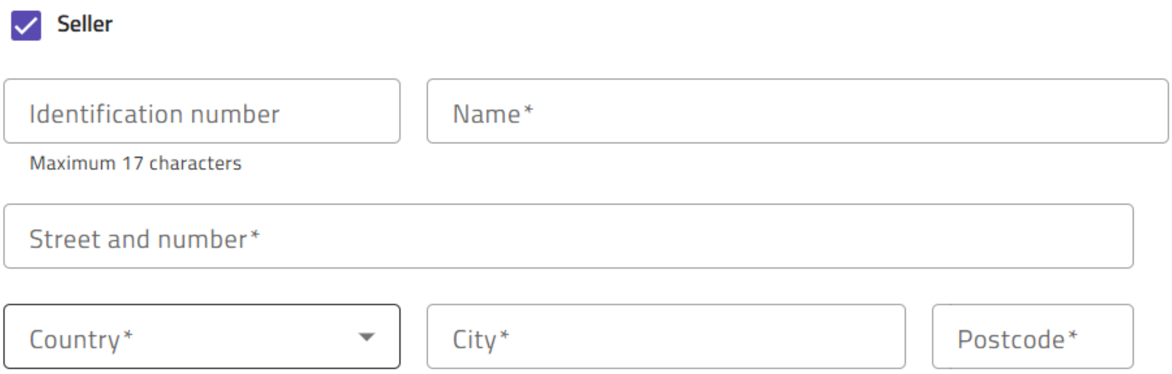
Application by Dataset

The presence of the “Buyer” data group varies by declaration type:

H1 through H6: The buyer (13 09) is included in the data sets for free circulation, customs warehousing, temporary admission, inward processing, special tax regime, and postal traffic.

H7 (Low Value): In the data set for shipments up to 150 EUR, the buyer is not listed as a separate element (13 09) in the table of data requirements. In this context, the buyer is generally identified as the importer (consignee).

2.3.26 Seller



In IDMS, information about the seller is primarily recorded in data group 13 08 000 000. In addition, the seller’s role plays a specific tax-related role in e-commerce and the valuation of goods.

Technical Identification (Group 13 08)

Information about the seller is recorded using the following sub-elements at both the shipment (GS) and item (SI) levels:

- Identification number (D.E. 13 08 017 000): Usually the EORI number. If available, a unique third-country identification number (TCUIN) may also be used within the framework of recognized partnership programs.
- Name (D.E. 13 08 016 000): The full name or company name.
- Address (D.E. 13 08 018 000): The full address details, including street and house number, country (GEONOM code), ZIP code, and city.

Rules of Use and Priorities

- Identity with the exporter: If the seller and the exporter (D.E. 13 01) are the same person, the information about the seller does not need to be provided separately.

- Priority for EORI: When a valid EORI number is provided, the name and address do not need to be entered. The system automatically retrieves this information from the EOS database. If the identification number cannot be validated, the name and address must be entered.
- Different parties: If the seller is a different person than the exporter, the name and address must be provided if the declarant does not have the seller's EORI number.

Tax Role: Seller (IOSS) - Role Code FR5

In the context of e-commerce (data sets H1 and H7), a specific tax role is assigned to the seller who uses the IOSS (Import One Stop Shop) scheme:

Definition: The taxpayer who uses the special scheme for distance sales of goods from third countries and holds a specific IOSS VAT identification number.

Identification: This number must be reported under D.E. 13 16 000 000 (Additional Tax Reference) along with role code FR5.

IOSS Number Format: This special number has the structure IMxxxyyyyyyz (where "IM" is the prefix, followed by the country identification code, such as "056" for Belgium).

Role in Valuation

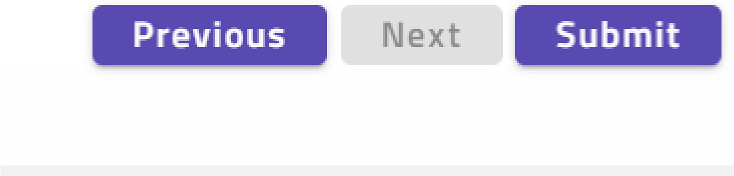
The seller is relevant for determining the customs value based on the transaction value (Article 70 of the WCO):

- Valuation Indicators (D.E. 14 07 000 000): The fourth digit of this code indicates whether the sale is subject to an arrangement under which a portion of the proceeds from subsequent resale or use directly or indirectly benefits the seller.
- Availability: If the customs value is calculated based on the transaction value of similar goods (Article 74 of the WCO), information about the seller is provided if available.

Application by Dataset

- H1 (Free Circulation) & H5 (Special Tax Regime): Data group 13 08 is present and has status A (Mandatory).
- H2, H3, H4: The seller is not explicitly listed as a required element under group 13 08 in the specific tables for these datasets.
- H7 (Low Value): In the dataset for shipments up to 150 EUR, the seller is not listed as a separate data group 13 08 in the table. In this context, the seller is often identified as the exporter requesting the transport. However, if IOSS is used, the seller is identified via role FR5 in the supplementary tax reference.

Submit



In IDMS, the submission of customs declarations and requests takes place through a structured process of digital message exchange between the economic operator's system (the "Sender") and the customs backend.

<u>Types of Submissions and Notices</u>

Market participants submit different types of messages to IDMS, depending on the status of the shipment:

- Standard Customs Declaration (IE415): Used for filing standard declarations (Types A, B, C) upon presentation, as well as for pre-filed declarations (Types D, E, F).
- Notification of Presentation (IE432): Must be submitted within 30 days of a pre-filed declaration to activate it.
- Request for Amendment (IE413): Submission of a request to correct a declaration that has already been accepted or released.
- Request for Cancellation (IE414): Submission of a request to cancel a declaration.
- Supplementary Declaration: Submission of additional information following a simplified declaration (Type X or Z).

<u>Technical and Security Requirements</u>

Strict technical requirements must be met for a successful submission:

- Format: Messages must be sent in XML format to the customs agency's specific HTTP REST endpoints.
- Endpoints: There are separate URLs for the test environment (ACC) and the production environment (PROD).
- Security: Each submission requires a valid FedIAM access token in the HTTP header (Authorization: Bearer <token>).
- Validation: Upon submission, IDMS immediately performs a synchronous technical validation. The sender immediately receives an IE928 (technically accepted with a correlation ID) or an IE906 (technical error).

Process Flow After Submission

Once a message has been technically accepted, it undergoes functional processing:

- Asynchronous feedback: Operational responses (such as acceptance IE428 or rejection IE456) are returned asynchronously via the EO Notification Gateway (EONGW).
- CCI Procedure: In the case of Centralized Clearance (CCI), the declarant submits the declaration to the supervising office (SCI), which then shares the data with the presenting office (PCI) for national controls.
- Manual Intervention: Specific submissions, such as amendments (IE413) or corrections (code 1ACG), currently require manual validation by a customs officer (TAO-ESD). The declarant often has to provide additional information to customs via email regarding these matters.

Submission Under the Emergency Procedure (BC-IDMS)

When IDMS is unavailable, different submission rules apply:

- Buffering: Declarations are prepared in the operator's own system using a special BCP-ID and the national code 1NPS.
- Email: A PDF version of the emergency procedure declaration must be emailed to the relevant Central Regional Center (CRC).
- Retrospective submission: As soon as IDMS is operational again, the buffered declarations must still be submitted digitally via IDMS (no later than two business days).

Regularization (Invalidation and Replacement)

If a return is incorrect and can no longer be amended, a replacement return must be filed:

- The national code 1ACG must be entered in D.E. 12 03 002 000, with the MRN of the original return as a reference.
- The filer must also submit a reasoned request for invalidation to the Administration and Receiving Team (TAO).

Consulting a declaration

In IDMS, you can view or access a tax return and its associated status messages in various ways, depending on whether you are using the graphical user interface or have a direct technical connection (B2B).

Viewing via the User Interface (UI)

The IDMS user interface allows market participants to manually search for and view declarations.

- Functionality: Users can use the "View and search declaration" functions to locate specific files based on criteria such as the MRN (Master Reference Number) or the LRN (Local Reference Number).
- Limitations: In certain complex scenarios, such as during the regularization procedure (replacing a declaration), the UI may have limitations whereby the link between the old and new declarations (via code 2ACG) is currently only visible in a comment field.
- Emergency procedure: When the system is unavailable, consultation is conducted via a PDF printout (BC-IDMS) sent by email to the competent customs office (CRC).

Technical Inquiries via the EO Notification Gateway (EONGW)

For companies that have integrated their own software package with IDMS, business responses are accessed via the EO Notification Gateway.

Response Modes: There are two technical methods for retrieving information:

- Push Mode (Callback): Messages are automatically sent to a preconfigured URL provided by the operator.
- Pull Mode (Polling): The operator actively retrieves the information via the EONGW API, which is primarily recommended as a fallback solution in case of connection issues.

Polling process: To retrieve a notification, the operator first sends a GET request to fetch a list of notification IDs based on the correlationId or the lrn. Subsequently, using a specific notificationId, the actual XML or JSON content of the message (such as an IE429 release) can be downloaded.

Retention period: In the production environment (PROD), these messages remain accessible via the gateway for at least 5 years.

Viewing Specific Statuses and Messages

The system returns various types of messages that clarify the status of the filing:

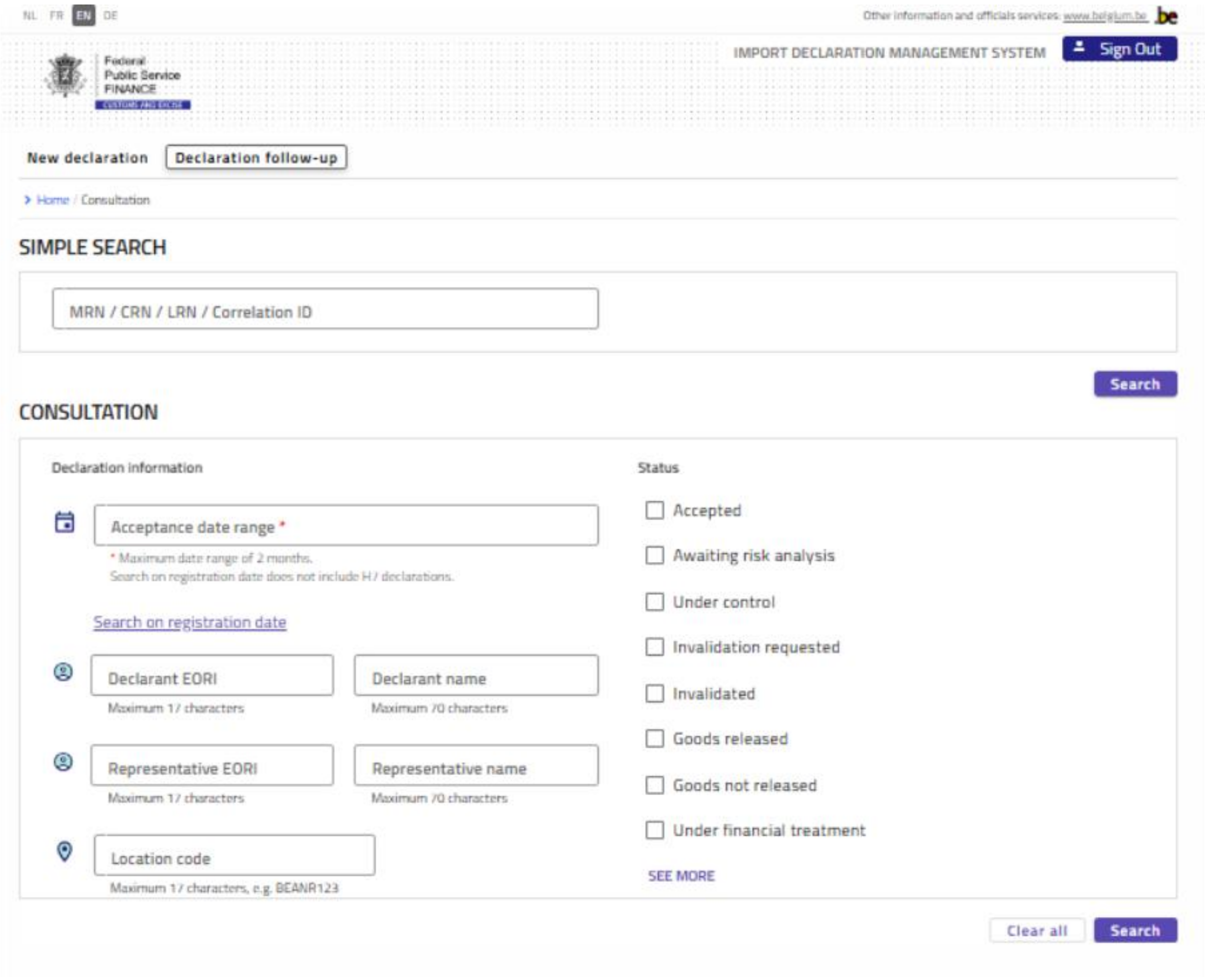
- Synchronous feedback: Immediately after submission, you will receive a technical confirmation (IE928) with a correlation ID or an error message (IE906) if the message is technically incorrect.
- Asynchronous feedback: Business decisions, such as acceptance (IE428), release (IE429), or a control notification (IE460), are made available later via the Gateway.
- Customs validation: For amendment requests (IE413), please note that the UI will not fully reflect the new status until a customs officer from the TAO-ESD has manually approved the amendment.

Security and Access

Accessing data is strictly secured and requires specific permissions:

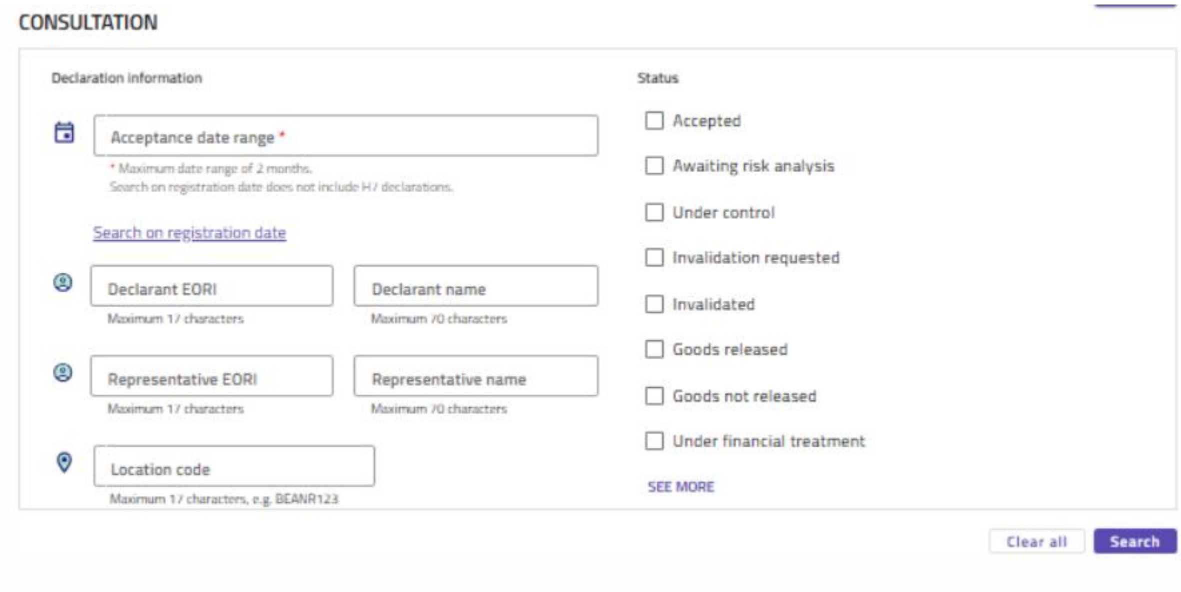
- FedIAM: A valid FedIAM access token is required for every API call.
- Roles: To manage notification settings in MyMinfin, the user must have the SPF FIN EO Notification Gateway role.
- Gateway UI: There is also a specific user interface for the EONGW itself where users can search for notifications by LRN or Correlation ID and check the delivery status to their own systems.

Upon choosing ‘Declaration follow-up’, you will enter the declaration consultation page.



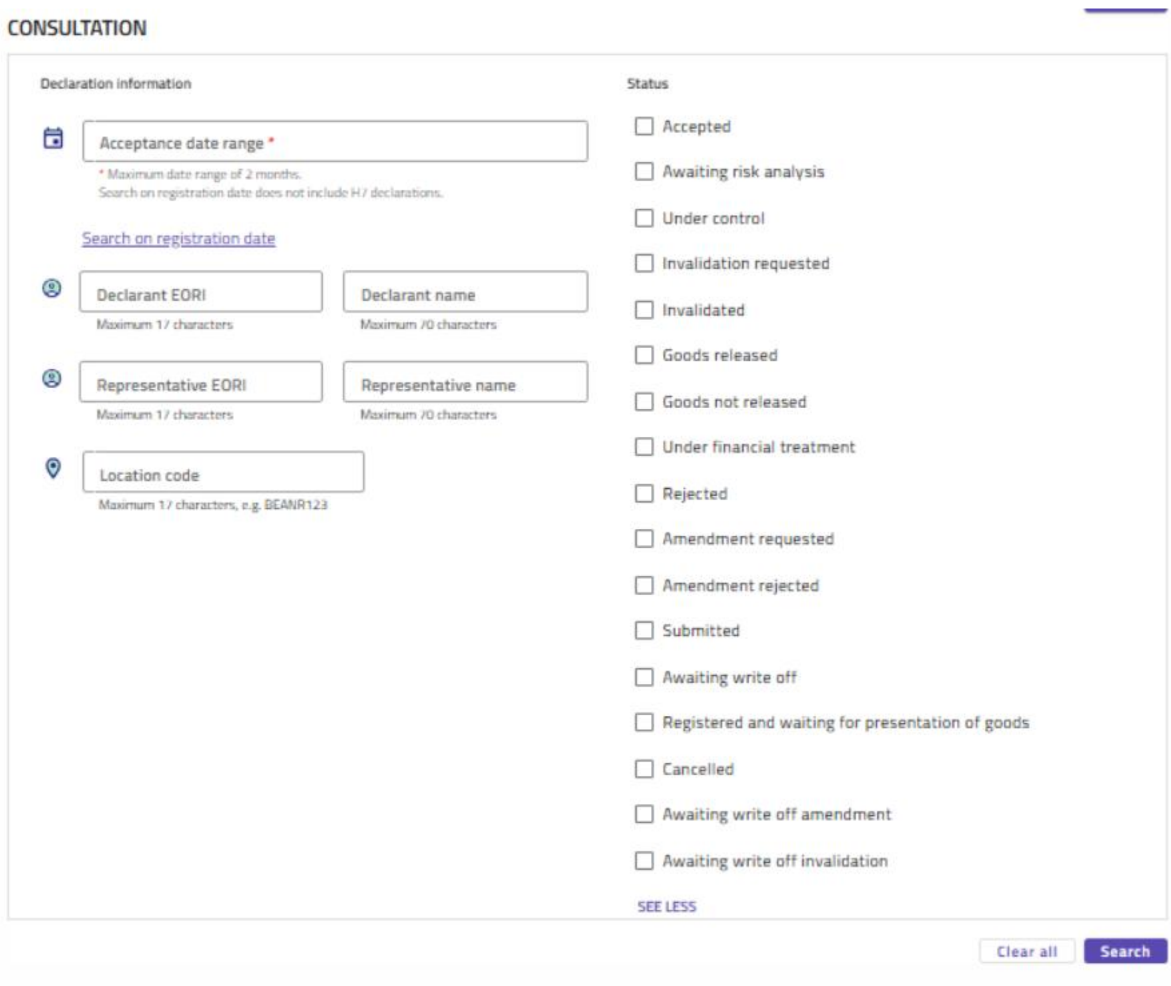
With 'Simple Search', you can search a declaration based on a MRN, CRN, LRN or Correlation ID.

With 'Consultation', you can search a declaration based on specific data, such as Acceptance date range, Declarant EORI, ...

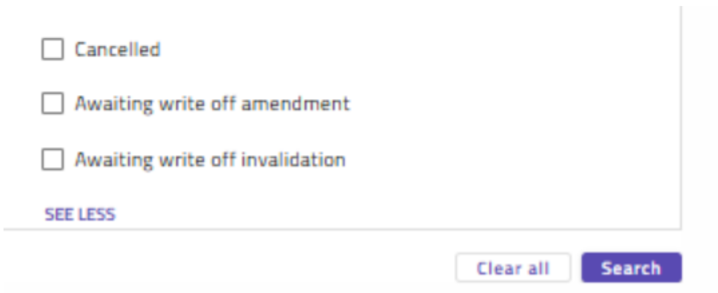


You can also search on registration date by pressing 'Search on registration date'

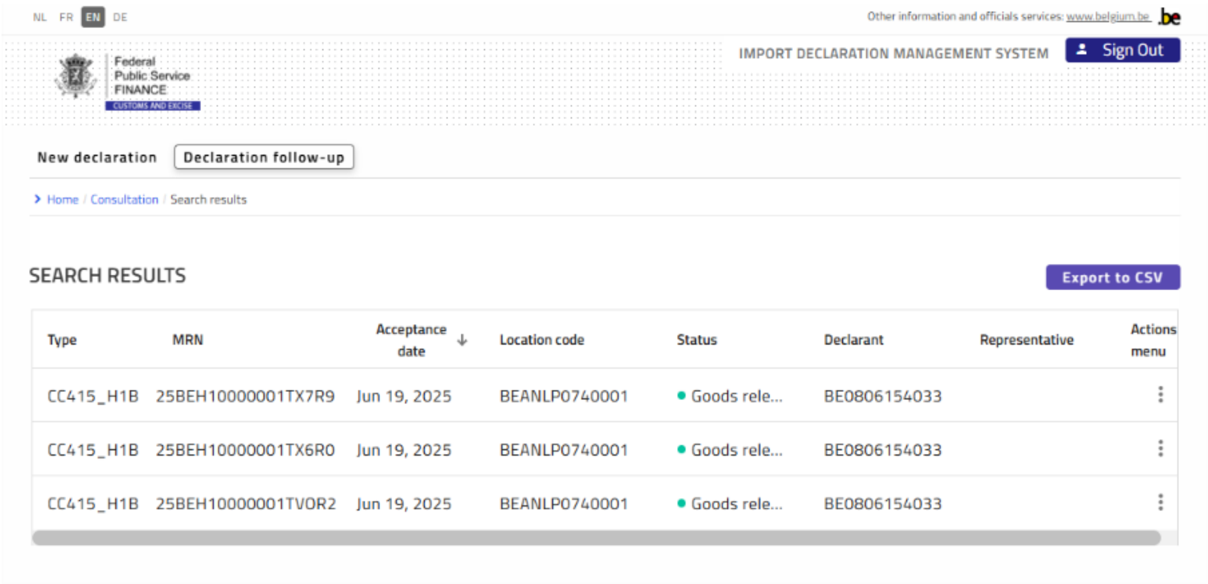
Under 'Status', you can indicate the status of the declaration. Press 'See more' in order to see more options.



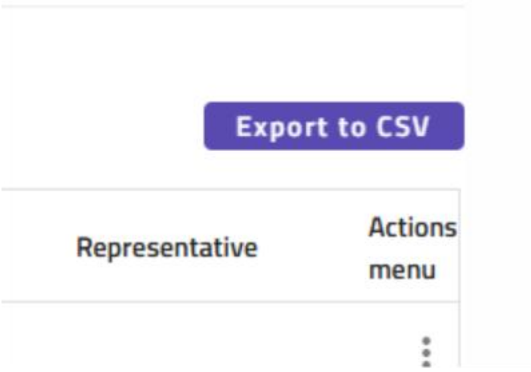
To clear all data, press ‘Clear all’



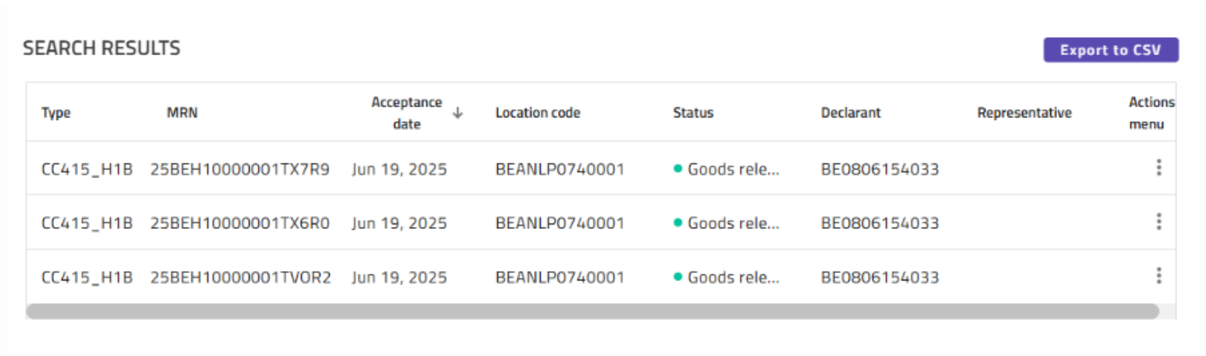
If all correct data was introduced, press ‘Search’. IDMS will then give you all the search results.



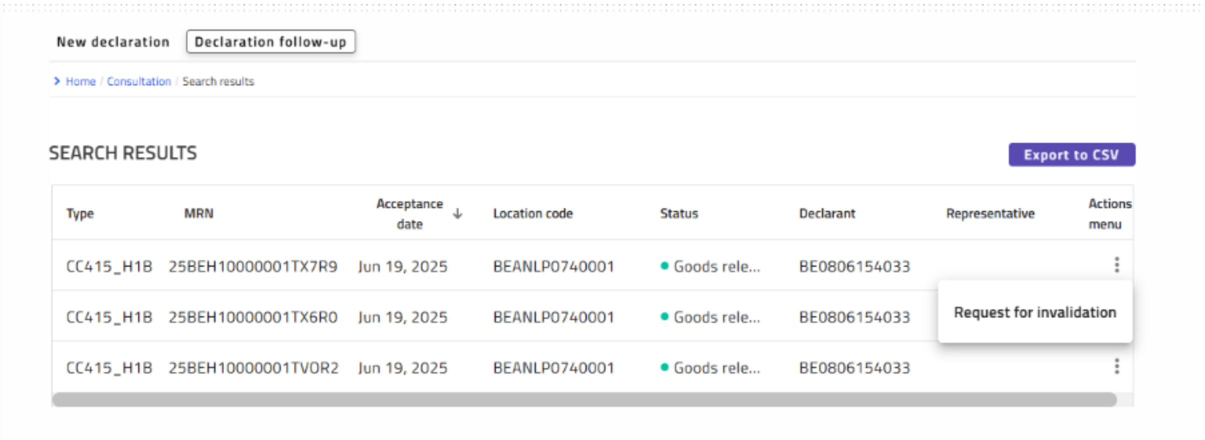
To export to CSV, press:



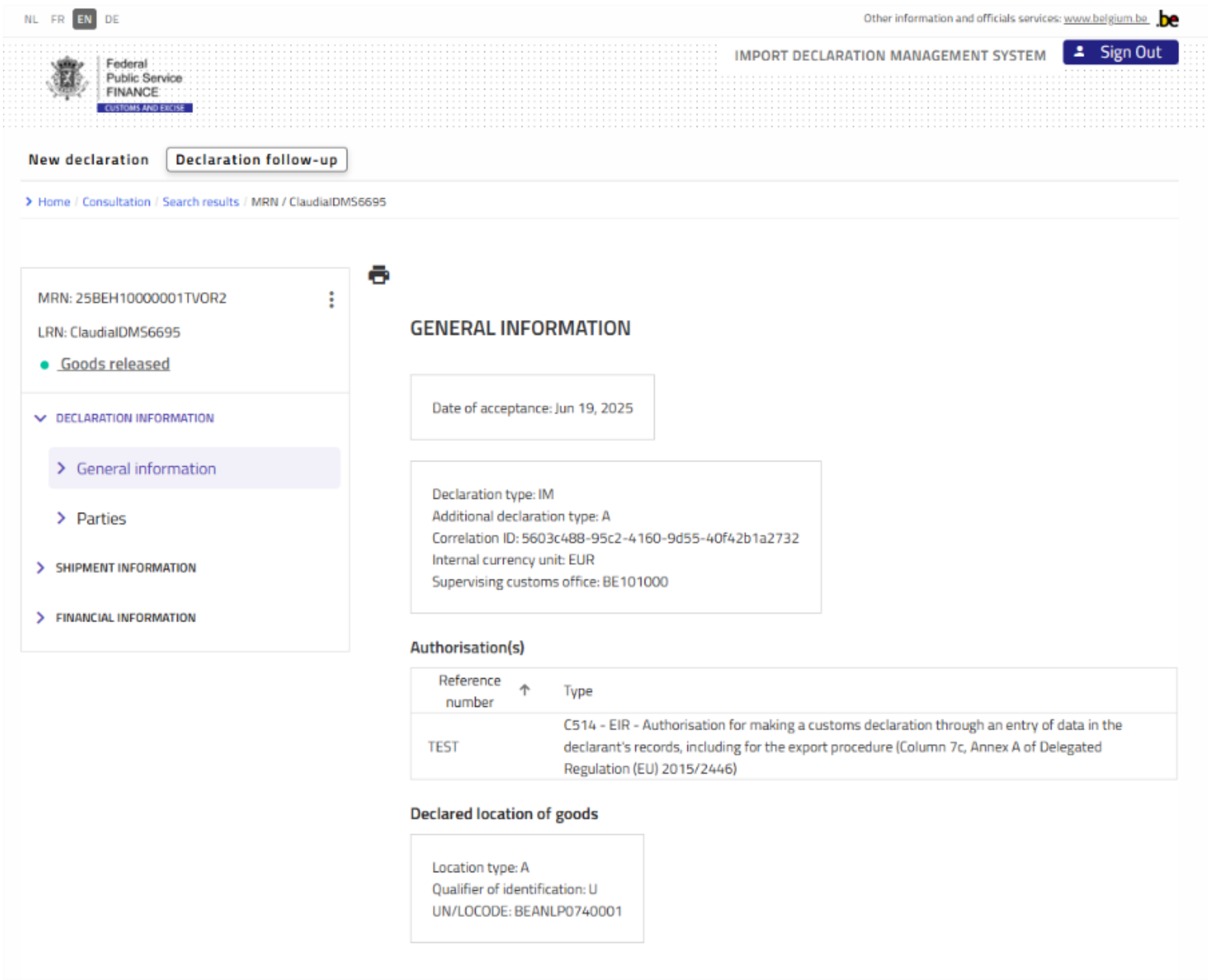
To select a declaration, click anywhere in the box



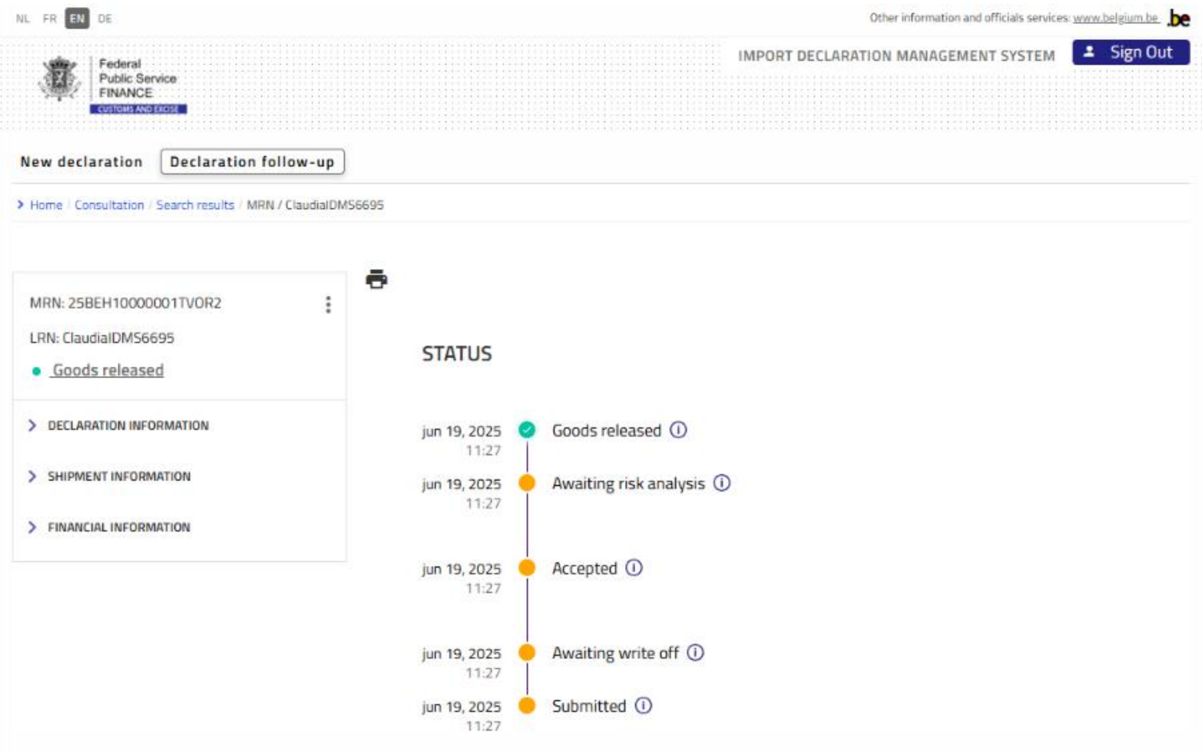
To select more specific actions, press the 3 points



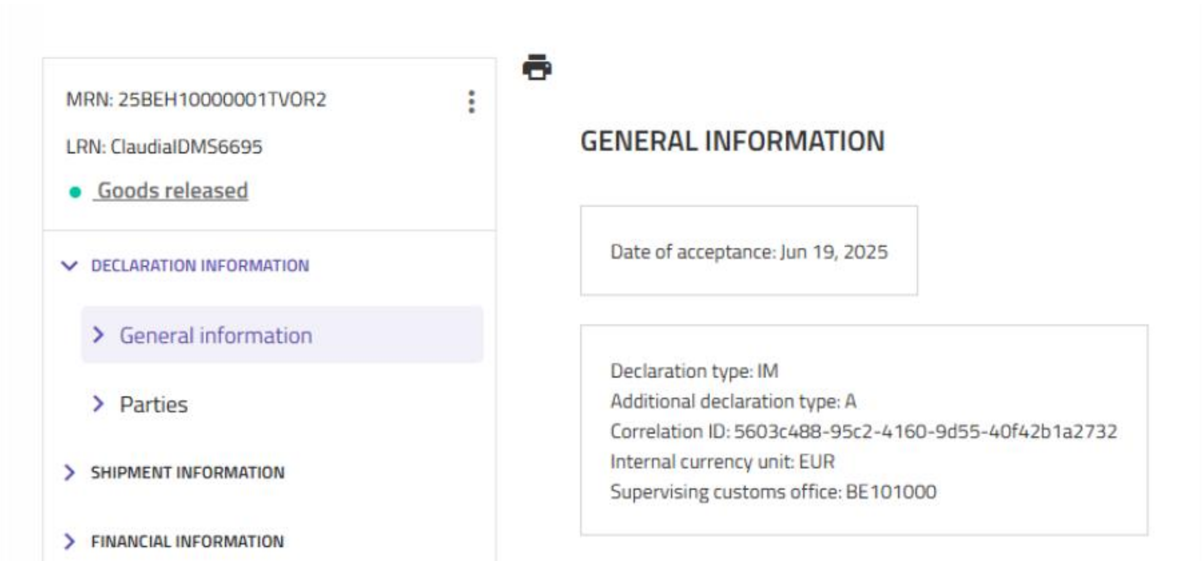
Once you found your declaration, click, and the following screen will appear:



To consult the status of the declaration, press on the status ‘Goods Released’. Remark this status can also be showed as another than ‘Goods Released’ status.



To print the declaration, press the following icon:

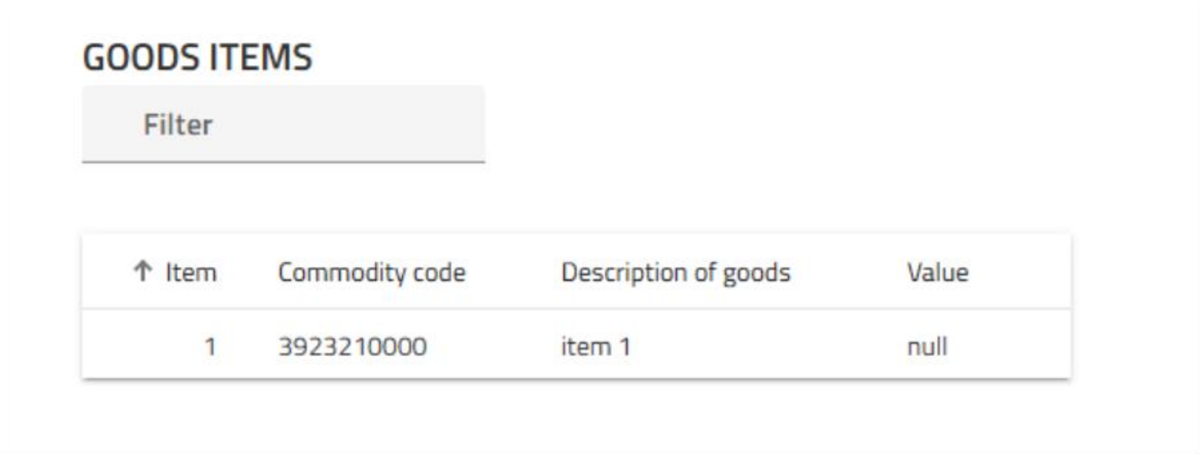


In the left menu, you can find

- Declaration Information
  - General Information
  - Parties
- Shipment Information

    - General Information
    - Parties
    - Goods Items
- Financial Information
    - General Information
    - Goods Items

In the Goods items menus, you can filter by adding text



Amendment of a declaration

In IDMS, amendments to customs declarations are processed in accordance with the provisions of the Union Customs Code (UCC) and specific Belgian administrative instructions. A key distinction is made between amending a declaration that has already been accepted and correcting a declaration that was submitted in advance.

Legal Basis and Time Limits

- Before release: Pursuant to Article 173, paragraphs 1 and 2 of the DWU, a declarant may, at their own request, amend a declaration after it has been accepted by customs.
- After release: Pursuant to Article 173(3) of the UCC, an amendment after the release of the goods (status “Goods Released”) is still possible for three years following the date of acceptance of the declaration.
- Purpose: The amendment is intended to enable the declarant to fulfill their obligations regarding the placement of the goods under the relevant customs procedure.

Message Exchange (B2B)

Digital communication between the market participant and IDMS takes place via specific messages:

- IE413 (Amendment Request): The message through which the declarant submits the amendment. This is done via an HTTP POST request to a specific endpoint using a FedIAM access token.
- IE404 (Amendment Acceptance): The official confirmation from customs that the amendment has been accepted following successful validation.
- IE456 (Rejection Notification): A notification of rejection if the legal or technical requirements have not been met.
- Synchronous validation: Upon submission of an IE413, the sender immediately receives a technical response (IE928 if successful or IE906 if an error occurs).

The Belgian Procedure: Manual Validation

In the current phase of IDMS, the process in Belgium is not yet fully automated:

- Manual intervention: Every submitted change (IE413) triggers a manual validation process in which a customs officer from the competent Administration and Receiving Team (TAO-ESD) must verify and approve the request.
- Email requirement: Since there is currently no automatic notification sent to officials, the declarant must notify the relevant TAO office (e.g., Antwerp, Brussels, Ghent) by email as soon as a change request is submitted.

Restrictions and Denials

A request for amendment via IE413 will be rejected in the following cases:

Status check: The amendment is not possible if the declaration has the status “Under Control” or “Awaiting risk analysis.”

Intended inspection: According to Article 173(2) of the UCC, an amendment is not permitted once customs has informed the declarant that it intends to inspect the goods.

Non-amendable data: Certain elements can never be modified via an IE413 for technical reasons:

- The LRN (Local Reference Number) of the declaration.
- The commodity code (both the CN code and the TARIC code) at the item level.
- Additional tax references (tax roll number and VAT number) at the item level.

Corrections to Previously Filed Returns (Types D, E, F)

More flexible rules apply to declarations submitted before the goods are presented (pre-lodged):

- No legal effect: Until the declaration is accepted (MRN assigned), it has no legal status; as a result, all data can be corrected in practice.
- Automation: Unlike regular amendments, corrections to pre-lodged declarations are automatically accepted without manual intervention by the TAO.
- Process: The declarant uses the same IE413 message. Multiple consecutive corrections can be sent; IDMS always retains the most recent dataset.

Alternative: Regularization (1ACG)

If a necessary change cannot be made technically via an IE413 (e.g., due to an incorrect commodity code), the correction procedure must be followed:

Procedure: The original declaration must be invalidated and replaced with a completely new declaration.

Link: In the new declaration, the national code “1ACG” must be entered in D.E. 12 03 002 000, using the MRN of the declaration being replaced as a reference.

Centralized Commitment (CCI)

The CCI procedure involves the supervising office (SCI) and the filing office (PCI):

- The SCI validates the IE413 and notifies the PCI via an IE403.
- During processing, the declaration is assigned the status “Declaration under Amendment.”

- Only after the PCI has returned the validation results (IE437) and the SCI has accepted them is the declaration definitively amended, and the status reverts to “Accepted” or “Goods Released.”

Invalidation of a declaration

In IDMS, the invalidation of a customs declaration is a legal action that takes place following a reasoned request from the declarant. This process is applied when goods must be immediately placed under a different procedure or when, due to special circumstances, placing them under the original procedure is no longer justified.

Legal Basis and Deadlines

- Legal basis: The procedure is based on Article 174 of the Union Customs Code (UCC).
- Standard time limit: A request for invalidation must generally be submitted within 90 days of the date of acceptance of the declaration.
- Belgian correction (Three years): In Belgium, a declarant has the right to amend or correct the content of a declaration up to three years after its acceptance. If an amendment is not technically permitted, the declaration must be invalidated and replaced with a new one.

Message Exchange (B2B)

Digital communication regarding an invalidation is conducted via specific messages:

- IE414 (Request of Invalidation): The message through which the operator submits the request.
- IE410 (Invalidation Acceptance): The official confirmation from customs that the declaration has been invalidated.
- IE416 / IE456 (Invalidation Rejection): A notification of rejection if the conditions have not been met.
- Synchronous validation: Upon submission, the sender immediately receives an IE928 (technically accepted) or an IE906 (technical error).

The Belgian Regularization Procedure (1ACG)

When a return is invalidated in order to replace it with a correct version, the following procedure is followed:

- New return: The filer must submit a new return with the national code “1ACG” in D.E. 12 03 002 000, using the MRN of the (old) return to be replaced as a reference.
- Manual acceptance: This code ensures that the declaration must be manually accepted by the competent Administration and Receiving Team (TAO).

- File reference: If the request is not submitted simultaneously, the code “1DOS” must be included along with the customs file number.

<u>Restrictions and Denials</u>

A request for invalidation (IE414) cannot be submitted or will be rejected in the following situations:

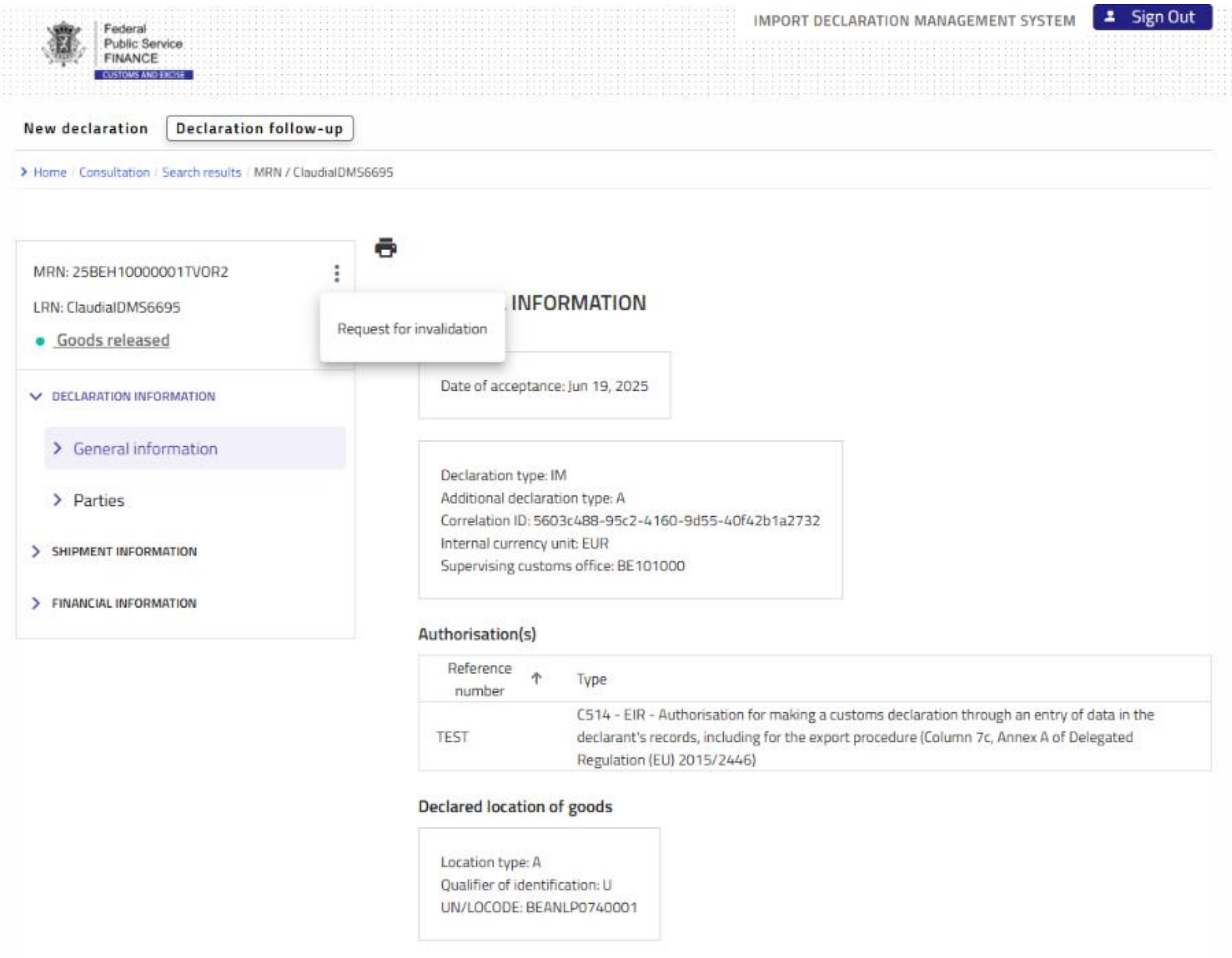
- Status checks: If the declaration has the status “Awaiting risk analysis” or “Under control.”
- Financial processing: Once customs has initiated “Financial treatment.”
- Intended inspection: If customs has already informed the declarant of its intention to inspect the goods, the invalidation will not take place until after this inspection.
- Previously rejected: After a request has already been rejected, no new request for invalidation may be submitted for the same declaration.

<u>Specific situations</u>

- Cancellation of pre-lodged returns (Types D, E, F): Since these have not yet been legally accepted, the term “cancellation” is used here instead of “invalidation.” However, the same IE414 message is used for this purpose. If a pre-lodged declaration is not activated within 30 days via a filing (IE432), it automatically expires.
- Centralized Clearance (CCI): In the CCI process, the supervising office (SCI) makes the decision regarding invalidation, and the filing office (PCI) is notified via an IE449 message.
- Goods Accounting: Upon acceptance of a cancellation, the quantities already written off in the goods accounting system are automatically reversed, unless the transaction involves specific Transit documents (N820/N821).
- E-commerce (H7): For low-value shipments, specific error codes apply upon invalidation, such as H7BEC401 (unknown declaration) or H7BEC402 (different declarant).

In order to perform the cancellation a visual representation will be showed here.

To invalidate a declaration, press the 3 points, and choose ‘Request for invalidation’:



A pop-up screen will appear. Add a reason for the invalidation.