



BSI Standards Publication

Requirements for electronic advanced data (EAD) in postal operations, in particular compliant to security and customs requirements

National foreword

This Published Document is the UK implementation of CEN/TR 17536:2020.

The UK participation in its preparation was entrusted to Technical Committee SVS/4, Postal services.

A list of organizations represented on this committee can be obtained on request to its committee manager.

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© The British Standards Institution 2020
Published by BSI Standards Limited 2020

ISBN 978 0 539 14611 0

ICS 03.240; 35.240.69

Compliance with a British Standard cannot confer immunity from legal obligations.

This Published Document was published under the authority of the Standards Policy and Strategy Committee on 30 November 2020.

Amendments/corrigenda issued since publication

Date	Text affected
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ICS 03.240; 35.240.69

English Version

Requirements for electronic advanced data (EAD) in postal operations, in particular compliant to security and customs requirements

Services Postaux - Données électroniques avancées (EAD) dans les opérations postales conformes aux exigences de sécurité et de douane

Anforderungen für elektronische fortgeschrittene Daten (EAD) im Postverkehr, die den Sicherheits- und Zollvorschriften entsprechen

This Technical Report was approved by CEN on 9 November 2020. It has been drawn up by the Technical Committee CEN/TC 331.

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European foreword

This document (CEN/TR 17536:2020) has been prepared by Technical Committee CEN/TC 331 “Postal Services”, the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document has been prepared under a mandate given to CEN by the European Commission M548C(2016) 4876 final, and supports requirements of EU legislation, the “EU VAT Ecommerce Package”.

The development has been funded by the European Commission in Project Team D (PTD, under CEN/TC331 WG2). This document is in line with legislation and implementing acts adopted in December 2017 and published Dec 29th, 2017 – the so called “EU VAT Ecommerce Package” (OJ L 348 of 29.12.2017 – Council Directive [EU] 2017/2455; Council Regulation [EU] 2017/2454; Council Implementing Regulation [EU] 2017/2459).

Introduction

CEN has been requested by the European Commission in its mandate (M/548), to develop European standards or European standardization deliverables or where necessary to revise existing standards to be compliant to security and customs requirements for electronic advanced data (EAD) and to promote interoperability of parcel-delivery operations. And thereby, to contribute to promoting the creation of a Digital Single Market for the European Union.

These deliverables shall be designed to address VAT, customs and the increased security requirements by acknowledging the concept of electronic advance data (EAD), also referred to in other documents as “AEI”, or advance electronic information, on postal items.

There is concern and evidence that the growing x-border Ecommerce of commercial items sent mainly from Asia (China) to the EU / EEA does not create additional trade, but rather creates a trade diversion. This diversion is fuelled by an unlevel playing field to the disadvantage of traders and commerce in the EU / EEA.

The necessary adjustment, not only to re-create a level playing field, but to establish similar market conditions for all market participants is demanded. Otherwise, VAT- and Customs- fraud, a further increase of counterfeits, and selective access to postal tariffs at cost, will lead to a serious Ecommerce market distortion and further damages to trade and European Ecommerce.

This mandated work item (M/548) is dedicated to the development of EAD for customs and transport security. Its aim is to develop technical and message specifications for EAD, necessary as the EU de-minimis exemption will be abolished Jan. 1st, 2021.

Summary of 2021 VAT regulation:

- Abolish import exemption for consignments of a value $\leq$ EUR 22. All distance sales from third countries to the EU are subject to VAT upon import.
- For consignments of a value $\leq$ EUR 150, the Import One-Stop Shop (IOSS) can be used to declare and pay the VAT
 - The vendor (directly or via an intermediary) registers for the IOSS in a Member State of Identification (MSI)
 - The vendor charges the VAT to the customer at the time of supply, defined as the time when the payment is accepted
 - These consignments are VAT exempt upon import $\rightarrow$ IOSS EU VAT number to be communicated to customs at the latest upon lodging of the import declaration
 - The vendor (directly or via an intermediary) declares and pays VAT to the MSI on the basis of a monthly One Stop-Shop VAT return; the MSI transfers the VAT to all Member States of Consumption (MSC)
 - This applies for consignments up to an intrinsic value of EUR 150 $\rightarrow$ Above this value, customs duties are due, and a full customs declaration is required (exemption: Goods $>$ €150 not exceeding €1,000: designated postal operators in the MSC may use “special arrangements” allowing a reduced - only 32 D. E. data set)
- Simplify the collection of import VAT where the IOSS is not used is possible. Special arrangements shall be provided by the MS of importation to allow the use of simplified [customs] procedures for monthly global declaration and payment of import VAT.

The work is based on the EU VAT Ecommerce Package, adopted December 2017.

EU VAT Ecommerce Package consists of 3 legal acts (OJ L 348 of 29.12.2017):

- a) Council Directive (EU) 2017/2455 amending Directive 2006/112/EC (the “VAT Directive”) and 2009/132/EC (“VAT Import Exemptions”)
- b) Council Regulation (EU) 2017/2454 amending Regulation (EU) 904/2010 (on administrative cooperation and combating fraud)
- c) Council Implementing Regulation (EU) 2459/2017 amending Regulation (EU) 282/2011 (the “VAT Implementing Regulation”)

Based on the EU Union Customs Codex which came into force in 2013, the European Union has adopted in the “EU VAT Ecommerce Package” regulations which will impact cross-border trade in goods between third countries and the EU. They include:

- 1) the decision of the Member States to abolish the import VAT exemption limit as of 1.1.2021¹;
- 2) the introduction of the fully electronic CUSTOMS declaration of all consignments from 1.1.2021², as well as;
- 3) the decision that the EU has to receive advanced TRANSPaORT notification of all consignments of goods from third countries, prior to shipment, from 15.3.2021³.

Together, the three measures are designed to prevent the circumvention of import VAT and customs duties on goods imported into the EU.

¹ COUNCIL DIRECTIVE (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

² REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code; COMMISSION DELEGATED REGULATION (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council; COMMISSION DELEGATED REGULATION (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council; COMMISSION DELEGATED REGULATION (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446; COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code; COMMISSION IMPLEMENTING REGULATION (EU) 2017/2089 of 14 November 2017 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code; COMMISSION IMPLEMENTING DECISION (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code.

³ REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code; COMMISSION DELEGATED REGULATION (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446; COMMISSION IMPLEMENTING REGULATION (EU) 2017/2089 of 14 November 2017 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code; COMMISSION IMPLEMENTING DECISION (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code.

The WCO-UPU Customs Model, using simplifications for the clearance of postal items, shall serve as a model for the clearance of the Low Value Consignments (LVC), on the legal basis of a “Super-Reduced Dataset” compared to the standard customs declaration.

1 Scope

This document provides the semantic mapping description of information on the characteristics or attributes of Low Value Consignments (LVC) which parties in the digital commercial value chain across-borders are called upon to handle, compliant to the EU VAT Ecommerce Package as well as the UPU-WCO customs model.

This document is limited to LVC, the logical definition of an electronic message, which supports the communication of information about postal items with a unique transport unit identifier.

While different customs processes apply to LVC (goods $\leq$ €150), and consignments exceeding an intrinsic value of $>$ €150, this technical specification only applies to LVC. Therefore, it applies to the collection of import duties (VAT) and not to customs fees.

The document defines both EDIFACT directory 00A and XML implementations to bridge in a semantic mapping between UPU M33 ITMATT messages and the EU customs data model and its super-reduced data set, that can be used to convey item-level data for use in customs processing applications.

The document specifies that the supply of certain attribute values, segments and tags is mandatory (M), whilst the supply of other attributes, segments and tags is specified as optional (O).

This document separates the financial, the data-elements and the physical flow of low value consignments. Further it defines the use of unique transport identifiers, unique transaction identifiers and the IOSS VAT Identification number.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/IEC 15459-1, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 1: Individual transport units*

ISO/IEC 15459-6, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 6: Groupings*

M33, *ITMATT V1 – Electronic communication of item*

M39, *CARDIT/RESBIT – Data flow version 2: Introduction and examples*

M40, *EMSEVT V3*

M41, *PREDES V2.1*

M43, *CUSITM V1, CUSStoms ITeM pre-advice message to Customs*

M44, *CUSRSP, CUSStoms ReSPonse*

M48, *CARDIT V2.1*

S10, *Identification of postal items – 13-character identifier*

S32, *Postal Consignments*

WCO Harmonized System, goods nomenclature used as the basis for customs tariffs (HS-code)

WCO: BUSINESS PROCESS MODEL FOR WCO DATA MODEL (3.8.1)

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- IEC Electropedia: available at <http://www.electropedia.org/>
- ISO Online browsing platform: available at <http://www.iso.org/obp>

3.1

CARDIT

message sent by a designated operator to an airline to pre-advise of mail and indicate on which flight the air carrier should put the mail

Note 1 to entry: CARDIT includes security status information and pre-consignment information.

3.2

CN23

special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force

3.3

CUSITM

message for a postal operator to transmit mail item information to its local customs authority, which covers the electronic representation of existing UPU paper forms CN 22/CN 23 and CP 72

Note 1 to entry: The message structure clearly separates information in UPU forms from other information; the other information is considered optional and for future consideration.

Note 2 to entry: CUSITM stands for CUStoms ITeM: mail item information for Customs purposes. To provide destination DO with feedback from Customs concerning the item, including customs clearance information.

3.4

CUSRSP

message for a customs authority/border agency to transmit mail item information to the local postal operator, usually in response to a CUSITM message

Note 1 to entry: CUSRSP stands for CUStoms ReSPonse: Both parties shall agree on the exact usage of the message.

Note 2 to entry: The intended business benefit for both parties is to automate and therefore speed up the customs process.

3.5

DESADV

message specifying details for goods despatched or ready for despatch under agreed conditions

Note 1 to entry: DESADV stands for DESpatch ADVice message.

3.6

document

letter-post, parcel-post, express or courier item consisting of any piece of written, drawn, printed or digital information, excluding objects of merchandise

3.7

EMSEVT

message to exchange information of item-level tracking events, based on the capture of specified mandatory and optional information associated with particular events

Note 1 to entry: EMA (Posting/Collection); EMB (Arrival at outward office of exchange); EMC (Departure from outward office of exchange); EMD (Arrival at inward office of exchange); EME (Held by import Customs); EMF (Departure from inward office of exchange); EMG (Arrival at Delivery office); EMH (Attempted/Unsuccessful delivery); EMI (Final delivery); EMJ (Arrival at transit office of exchange); EMK (Departure from transit office of exchange).

3.8

good

letter-post, parcel-post, express or courier item consisting of any tangible and movable object other than money, including objects of merchandise, which does not fall under the definition of “document”

3.9

IFCSUM

message from the party issuing either an instruction or a booking regarding forwarding/transport services for a collection of consignments under conditions agreed, to the party arranging the forwarding and/or transport services

Note 1 to entry: IFCSUM stands for Information Forwarding and Consolidation Summary Message

Note 2 to entry: The IFCSUM message can also be used as an arrival notice for multiple consignments

3.10

IFTMIN

message from the party issuing an instruction regarding forwarding/transport services for a consignment under conditions agreed, to the party arranging the forwarding and/or transport services

3.11

ITMATT

message used for the provision of electronic customs information (i.e. an electronic CN 22/23, the UPU customs declaration form) captured and transmitted by the origin UPU Designated Operator (DO) to the destination DO at the time of mailing or dispatch

Note 1 to entry: ITMATT stands for ITeM ATTribute

3.12

Low Value Consignment

consignment containing goods not exceeding a value of EUR 150,-, which benefit from a relieve from import duty in accordance with Articles 23 to 27 of Regulation (EC) 1186/2009, shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Union Customs Code provided that the data required are accepted by the customs authorities

3.13

parcel

postal item containing goods with or without commercial value, other than an item of correspondence, with a weight not exceeding 31,5 kg

3.14

parcel delivery services

services involving the clearance, sorting, transport and distribution of parcels

3.15**postal item**

item addressed in the final form in which it is to be carried by a postal service provider. In addition to items of correspondence, such items also include for instance books, catalogues, newspapers, periodicals and postal parcels containing merchandise with or without commercial value

3.16**PREDES**

message that contains information about a despatch of mail which has been prepared by an origin office of exchange for transportation to a destination office of exchange, typically in another country

Note 1 to entry: The message describes the despatch-level information such as the despatch identification data and the planned transport, the individual receptacles of the despatch and the individually identified (track-able) items in each receptacle.

3.17**TAXCON**

message used to enable the transmission of information relating to the tax details for an invoice, or a batch / batches of invoice messages (Invoices, Credit Notes, Debit Notes)

Note 1 to entry: TAXCON stands for TAX CONtrol message. It enables the recipient to ensure the completeness of messages, the prevention of duplication, and the generation of control values and reports.

3.18**UN/EDIFACT**

the United Nations rules for Electronic Data Interchange for Administration, Commerce and Transport comprise a set of internationally agreed standards, directories, and guidelines for the electronic interchange of structured data, between independent computerized information systems

4 Data Mapping**4.1 General**

The Data Mapping serves the following main purposes:

- to provide evidence that the EU Customs Data Model (EUCDM) is fully compatible with the WCO Data Model;
- to link the data elements of the EUCDM with their corresponding data elements in the WCO Data Model, thereby defining unambiguously the relation between Customs needs and economic operator's data;
- in addition the EUCDM includes the data requirements as well as the relevant formats and codes that relate to applications and decisions (Annex A of the UCC-DA and of the UCC-IA) as well as to the registration of economic operators and other persons (Annex 12-01 of the UCC-DA and of the UCC-IA);
- the goal is to extend the future scope of the EUCDM by supplementing its current content with elements used for response messages and data exchange between customs authorities. The EUCDM allows Member States to customise⁴ it for their national purposes in full abidance of EU Customs provisions.

⁴ https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/eucdm-intro_en.pdf

The data requirement is shown for each message variant with a column for each type of declaration for both initial declarations.

Segments can be mandatory or conditional, signified by M or C beneath the segment name; the number following gives the maximum occurrences possible for that segment.

4.2 Simplified procedure for the collection of import duties

For both, the IOSS and the simplified collection of import VAT where the IOSS is not used, a super reduced data set has been specified for the use of EAD for the simplified collection of import VAT.

The unique identification of the postal item and the unique fiscal identification of the seller, when the IOSS is used, are mandatory. The unique identification of the content related commercial transaction is optional.

The data set defined for the simplified procedure, is a subset of the EU Customs Data Model (EUCDM). It is therefore following the model for Customs trans-European systems such as NCTS, AES, ICS and for Member States national customs clearance systems.

Following the principle, that the data are provided by traders to customs authorities by means of the different declarations and notifications defined in EU Customs legislation, the data requirements laid down in the simplified procedure of the super reduced data set, as well as their formats and codes are defined in Annex B of the UCC-DA and of the UCC-IA respectively.

The EUCDM, and therefore the simplified procedure, contains the mapping of these data requirements against the WCO Data Model. The WCO-UPU postal model shall act as the data model to map the mandatory EC CDM data-elements.

The UCC-DA has been amended and a new Art 143a - *Customs declaration for low value consignments* – and a related update in Annex B - *Common data requirements for declarations, notifications and proof of the customs status of Union goods* – with a new column H7 – the Super-Reduced Data set (SRD) has been implemented.

Art. 143a DA legally implements a new customs declaration for low value consignments. A person (economic operator, deemed supplier, end consumer) may lodge a customs declaration for release for free circulation containing the data set referred to in Annex B / new column H7 (Super-Reduced Data set) in respect of goods which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009 when (a) their intrinsic value does not exceed EUR 150 and (b) those goods are not subject to prohibitions and restrictions. Intrinsic Value for the purpose of Article 143a DA means the transaction price of the goods, excluding any taxes and/or charges (i.e. transport).

Table 1 — Super-Reduced Data set SRD, as specified in ANNEX B, Article 143a column H7 of the UCC DA

D.E. No	D.E. name	H7
1/6	Goods item number	A
1/11	Additional Procedure	A
2/1	Simplified declaration/ Previous documents	A
2/2	Additional information	C
2/3	Documents produced, certificates and authorisations, additional references	A [7]
2/4	Reference number / UCR	C
2/6	Deferred payment	B [53]
3/1	Exporter	A

D.E. No	D.E. name	H7
3/15	Importer	A [12]
3/16	Importer identification n°	A [14]
3/17	Declarant	A [12]
3/18	Declarant identification n°	A
3/19	Representative	A [12]
3/20	Representative identification n°	A
3/21	Representative status code	A
3/40	Additional fiscal references identification n°	A [54]
4/8	Calculation of taxes – Method of payment	B [53]
4/18	Postal value - > Value	A
4/19	Postal charges - > Transport costs to the final destination	A
6/2	Supplementary units	A [55]
6/5	Gross mass (kg)	A
6/8	Description of goods	A
6/10	Number of packages	A [52]
6/14	Commodity code – Combined Nomenclature code	A

Symbol description in cells:

A: Mandatory: data required by every Member State

B: Optional for the Member States: data that Member States may decide to waive

C: Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States

Note number description:

[7] Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.

[12] This information is mandatory only in the cases where the EORI number or a third country unique identification number recognized by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognized by the Union is provided, the name and address shall not be provided.

[14] This information shall only be provided where available.

[52] *This information is not required when the goods are transported by post.*

[53] This information is not required when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.

[54] This information is only required when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.

[55] This information is only required if the declaration concerns goods referred to in 27 of Council Regulation (EC) No 1186/2009

4.3 Mapping the UCC-DA, ANNEX B column H7 Super-Reduced Data set against the UPU-WCO Postal Data model

Two main stages determine the entry of goods into the EU:

- Border Authorities need to receive information from the declarant regarding the nature of the goods being imported. This information is needed to determine whether these goods should be allowed into the country at all and/or whether these goods are subject to prohibitions and restrictions. This information will be used by different Border Agencies. The first set of information that the Declarant needs to provide is generally referred to as the Entry Summary Declaration (or ENS).
- Declarants need to provide a final data set that is appropriate for the type of goods imported in the Customs Declaration. There are many different data sets based on the type of goods. Some are very extensive (requiring large numbers of data elements and/or even additional documents). This technical specification focuses on the super-reduced data set related to the EU VAT ecommerce package regulations. The Customs Declaration shall be linked to the original entry summary declaration (ENS). At least in the sense, that the same transport unit identifiers will be used.

4.4 Semantic mapping: WHAT, WHO, HOW, WHY

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
1/6	Goods item number	Machine generated sequence of the items in relation to the total number of items contained in the declaration, the summary declaration, notification or proof of the customs status of Union goods, where there is more than one item of goods. Goods Item Number IS NOT and ITEM IDENTIFIER and there is no link between the number of the articles included in the parcel and the item identifier	Seller/Webshop records the Sales Order in their IT System in a specific sequence. Sequence should be synchronised across all stakeholders.	Seller sends Order/Invoice information including the sequence numbers for each of the Goods Lines/Items to the IOSS organization. Seller sends Despatch/Transport Information to the Carrier including the sequence numbers for each Good Item/Line on the Order/Invoice	Carrier receives paperwork only e.g. invoice or CN23. Carrier will capture the relevant lines from the CN23 (or Invoice) from the applicable lines on the paperwork in the same sequence that they appear on the paperwork (top to bottom). During this capture the carrier will insert the sequence number accordingly into their system. These “calculated” sequence numbers may then be used in the Customs Declaration.
1/11	Additional Procedure	To identify consignments this D.E. distinguishes 3 type of goods depending on code usage: C07, C08 and F48 and being calculated from data filled in the CN23 form C07: all remaining items (B2B, B2C not going through IOSS and C2C > 45€). C08: C2C shipments < 45€ Consignments sent from one private individual to another F48: all B2C and B2B shipments going through IOSS procedure (to be related with D.E 3/40);	Seller/Webshop most likely records whether the Buyer is a Company or private individual	Seller sends Order/Despatch/Transport Information to the Carrier. If declarant receives IOSS number from Seller, then code F48 Seller to include indication Private Individual C08 if applicable; Seller to include Sales Value; if zero then C07	Carrier receives paperwork only e.g. invoice or CN23. Paperwork will generally NOT include IOSS number; therefore, special procedure applies, not sure what code to use in this case. Carrier may determine zero-value based on values shown on paperwork; if zero then code C07 Carrier might/may be able to determine Seller is not a private individual (e.g. Exporter name contains Ltd, SA, GmbH, NV or similar). Approach is high

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
2/1	Simplified declaration n/ Previous documents	Goods item identifier; unambiguous identification of the goods item concerned. Refer to the UPU item identifier which is a 13 digit character code defined by the UPU S10 standard.		Following the UPU convention, a label shall be stucked in every parcel or small packet and on this label and this S10 barcode permits to provide a unique identifier to it. It is for the different Goods Items records; linked to the data-elements in Group 4 and Group 6.	
		Only collected if goods placed under TS (Temporary Storage) or in a 'free zone' are directly re-exported. Where goods are directly placed under a customs procedure (including safety and security data) and no 'previous document' exists, the information concerning D.E. 2/1 is not collected. The 29-character receptacle ID is in barcoded format (symbology code 128) on receptacle labels. It is this entity that is created by origin OEs and scanned by transit and destination designated operators and carriers such as airlines. When the receptacle ID is scanned, the dispatch ID and the dispatch series are automatically captured. Electronic transport document (TD) as transit declaration.	"Data-Element is used in Customs Systems to link back to data previously provided. The KEY reference across all steps in the cross border procedures is the Transport Unit ID. Therefore, we SHALL include the Transport Unit ID also in this data-element. TO BE CONFIRMED See 2/3 for assignment / sharing rules for Transport Unit ID"	See 2/3 for assignment / sharing rules for Transport Unit ID	

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		Special procedure – Transit – Use of an electronic transport document as transit declaration.			
		Certain data are collected only where circumstances warrant it. Special procedure – Transit – Use of an electronic transport document as customs declaration – (transport by air and maritime transport) POST: “750” < Despatch note (post parcels) > + S10 + “R” CEP: “740”+ < Air Way Bill number > + “R” OTHER: “ZZZ”+ < Transport Unit ID > + “R” R = Import declaration only (will be used in most cases); other values may apply TS Temporary storage declaration Export Simplified declaration (Annex B C1) CW Customs warehousing declaration ENS (ENTRY SUMMARY DECLARATION) T1 (TRANSIT DECLARATION) declaration EXTERNAL UNION TRANSIT PROCEDURE T2 declaration - INTERNAL UNION TRANSIT PROCEDURE			

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
2/2	Additional information n Coded version (Union codes): n1 + an4 OR (national codes): a1 +an4 OR Free text descriptio n: an..512	Identifies an additional information statement at the item level. A single line of text describing the value of the AI statement code. Code XXXXX — Additional information Code 0xxxx - General category Code 1xxxx - On import Code 2xxxx - On transit Code 3xxxx - On Export Code 4xxxx - Other Specifies (when necessary) a reference to allow many declarations to form part of a unique consignment.	Declarant decides the applicable XXXX part based on the circumstances/arrangements/responsibilities for Customs Declarations for the Transport Unit at hand.	Determined in Declarant system	Not Applicable
2/3	Documents produced, certificates and authorisations, additional references; Document type (Union codes): a1 + an3 OR (national codes):	Collected when the acceptance of the declaration is subject to the provision of a certain document, certificate, authorization or any other reference. SHALL BE UNIQUE ID FOR THE PARCEL/ITEM/TRANSPORT UNIT Data Requirements table column D3: This data element includes the type and reference of the transport document that is used as transit declaration.	Seller/Shipper creates Transport Units, assigns unique ID and attaches labels. Unique ID preferably ISO/IEC 15459-1 compliant guaranteeing uniqueness across ALL Sellers / Shippers	Seller/Shipper to include Transport Unit ID in EDI to first Carrier IF POSSIBLE E.g. For Marketplaces (deemed Seller), the Shipper may be different from the Seller and the Transport Unit IDs may not be known to the Seller. In case Shipper is different from Seller, the shipper shall include the Transport Unit ID. If feasible the Shipper should also include the UCR (2/4) for the Commercial Transaction in the	If Transport Unit ID is not provided via EDI, the Transport Unit ID may be captured from the label on the Transport Unit (e.g. scanned from barcode). All other data-elements captured for this Transport Unit may then be linked to the Transport Unit ID.

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
	n1+an3+ Document identifier: an..35 JV: Refers back to the ENS declaratio n			EDI to the Carrier (linking the Seller info to the Shipper info throughout the network of stakeholders)	
2/4	Reference number / UCR	Despite it is a conditional D. E. it is expected that operators will receive the D. E. in the electronic advance data (EAD). The transport document number is an alternative to the unique consignment reference number (UCR) when the latter is not available. Ref: Data Requirements table column E2: If so, there is no reason for the operators NOT to include it in the submission to Customs. In fact, because the element is conditional (if available), it would be illegal not to include it in the submission in that scenario. This entry concerns the unique commercial reference number (Transaction ID) assigned by the person concerned to the consignment in question.	Seller to assign during Sales Order capture.	Seller sends Despatch/Transport Information to the Carrier including the Commercial Transaction ID (e.g. GS1 GSIN).	La Poste states there is no field on the CN23 to capture Commercial Transaction Reference. There is however a field < Box 14 -Invoice Facture > that could be used for this purpose. In general the Commercial Transaction Number will be on the Invoice/Facture.

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		It may take the form of WCO (ISO/IEC 15459, guaranteeing uniqueness) codes or equivalent. It provides access to underlying commercial data of interest to customs. If VAT IOSS is used. Postal operators, as a logistics providers, are not involved The EORI of the Government Contractor. This is a unique consignment reference for the goods covered by the declaration. Generic statement code at the header level. A single line of text describing the value of the AI statement code..			
2/6	Deferred payment	The reference number of the deferred payment authorization in question. Deferred payment reference used between Customs and Declarant. may refer both to deferred payment of import and export duty and to tax credit This data element shall be completed when codes E or R are declared in D.E. 4/8 (Method of payment).	Declarant; usually the Carrier	Not Applicable	Not Applicable

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		Deferred payment Category Code and type are not in EUCDM			
3/1	Exporter	Exporter name. All goods declared at item level shall be linked to a single exporter. Full name and address of the third country exporter or EORI are required. More than one exporter is allowed on a supplementary declaration as header level The new definition of 'exporter' provides for greater flexibility in choosing the person who may act as exporter for customs purpose Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	Seller	Seller sends Despatch/Transport Information to the Carrier including the exporter information. EU CDM offers D.E. 3/2 < Exporter Identification No > . However, that shall either be an EORI number or a third country unique identification number recognized by the Union is defined in Title II. So no opportunities at the moment for GS1 Global Standard IDs (like GLN) in this context.	Carrier takes the details from the paperwork (e.g. top box on CN23 shown to the right). CN 23 even allows for the Exporters Customs Reference
3/15	Importer	Single importer at header level. All goods on an aggregated supplementary declaration shall relate to a single importer. Name and address of the party who makes, or on whose behalf an import declaration is made ONLY IF NO IMPORTER ID IS PROVIDED Name: an..70+ Street and number: an..70+	Seller	Seller sends Despatch/Transport Information to the Carrier including the importer information.	Carrier takes the details from the paperwork (e.g. second box from the top on CN23 shown to the right). Assuming here that the Importer is the same person as the person referred to in the CN 23 box to the right.

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		Country: a2+ Postcode: an..9+ City: an..35			
3/16	Importer identification n°	Identification number of the party who makes, or on whose behalf an import declaration is made. Enter the EORI number referred to in Article 1(18) of the person concerned. Where the importer does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned. Where the importer is not registered in EORI, since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.	Seller (if available to him/her)	Seller sends Despatch/Transport Information to the Carrier. For shipments to Businesses this may/might include the importers Identification Number. It is quite possible/likely the Seller does not have this information and therefore cannot include it in the EDI transmission.	CN 23 allows for the Importers Customs Reference and contact details. Companies regularly receiving Goods from outside the EU may have an EORI number.
3/17	Declarant	Enter the full name and address of the person concerned. If the declarant and the importer are the same person, enter the relevant code defined for the D.E. 2/2 Additional information ONLY IF NO DECLARANT ID IS PROVIDED	Declarant; usually the Carrier	Taken from Declarants Information System	Not Applicable

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		http://ec.europa.eu/transparency/rgexpert/index.cfm?do=groupDetail.groupDetailDoc&id=16784&no=2 . Should only be held liable for the accuracy and completeness of the data submission at the time of lodgement of ENS based on the information made available to him Name: an..70+ Street and number: an..70+ Country: a2+ Postcode: an..9+ City: an..35 Article 170(1) UCC requires that either the declarant is able to provide all the data necessary for the customs procedure or a simplified declaration shall be lodged.			
3/18	Declarant identification n°	The Post could also act as a customs clearing agent, directly or indirectly representing the declarant (typically the addressee). In such a scenario, the Post would pay the duty and taxes to Customs and in turn receive payment from the addressee. Single declarant at header level.	Taken from Declarants Information System	Taken from Declarants Information System	Not Applicable
3/19	Representative	This information shall be required, if different from D.E. 3/17 Declarant ONLY IF NO REPRESENTATIVE ID IS PROVIDED	Taken from Declarants Information System	Taken from Declarants Information System	Not Applicable

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		Name: an..70+ Street and number: an..70+ Country: a2+ Postcode: an..9+ City: an..35			
3/20	Representative identification n°	This information shall be required if different from D.E. 3/18 declarant identification No Single representative (where declared) at header level. EORI number of the person lodging the customs declaration in the name of and on behalf of another person (direct representative) or in his or her own name but on behalf of another person (indirect representative).	Taken from Declarants Information System	Taken from Declarants Information System	Not Applicable
3/21	Representative status code	Declares the way in which the declarant is representing the Importer. Code specifying the type of representation (direct or indirect). 2 Direct 3 Indirect No aggregation across representation types.	Taken from Declarants Information System	Taken from Declarants Information System	Not Applicable
3/40	Additional fiscal references identification	Only required where the requested procedure is 42 (OSR -Onward Supply Relief)	Seller	Seller sends Order/Invoice information including the IOSS	Seller/Shipper may/might include the IOSS number on the paperwork.

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
	on n°. IOSS number (if applicable)	The role code at item level is one of the following: ROLE CODE PARTY (FR1 Importer; FR2 Customer; FR3 Tax Representative; FR4 Holder of the deferred payment authorization) Special VAT number of the supplier or the intermediary (=IOSS-number), if VAT IOSS is used. Unique VAT identifier. This could be made up of: 2 character Country Code + member state VAT no. (AN..15) AN..17 M(99) This item and the Additional fiscal references identification No It consists of one of the following codes followed by the IOSS number: 'FR5' > > Taxable person making use of the special scheme for distance sale of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC. IOSS Number Structure: IMxxxxxyyyyyyz IM = import xxx = 3-digit ISO numeric code of MSI yyyyyy = 6-digit number assigned by MSI x = check digit		number for the Seller to the IOSS organization. Seller sends Order/Despatch/Transport Information to the Carrier including the same IOSS number	If so, Declarant can capture it from paperwork. E.g. on CN23 the box exporter's Customs Reference number may/might be used (see image to the right). If not, special arrangements apply and VAT shall be collected. CN 23 provides no obvious location to include the IOSS number.

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		A single number per vendor/EI Used for all transactions by the same seller/EI When a seller uses an intermediary, intermediary has multiple IOSS VAT numbers for each seller it represents			
4/8	Calculation of taxes – Method of payment	Using the relevant Union code, indicate the method of payment applied The method by which the revenue is to be paid or secured. This is a different code list In case of export declaration, according to art. 81 (1) and (2) of UCC, a customs debt on export shall be incurred through the placing of goods liable to export duty under the export procedure or the outward processing procedure. The customs debt shall be incurred at the time of acceptance of the customs declaration. At this moment there are no export duty is applicable. Aggregated goods shall use the same MOP code at item level. Most likely Methods of payment A: Payment in cash Customs duties E Deferred or postponed payment	Declarant	Taken from Declarants Information System	Not Applicable

D.E. No	D.E. name	WHAT DATA	WHO Provides Data	HOW to provide - FUNCTION	WHY - MOTIVATION
		G Postponed payment — VAT system (Article 211 of Directive 2006/112/EC) P: From agent's cash account			
4/18	Postal value à Value	Declared-value: Currency code and monetary value of the content piece, declared for customs purposes – > Intrinsic value (without transport and insurance cost) Currency code: a3 + Value: n..16,2 Price for all goods declared in the declaration, excluding any taxes and/or charges “postal value” is replaced by “value” in the new UCC article.	Seller	Seller sends Order/Invoice information including total price for Goods Lines/Items to the IOSS organization. Seller sends Despatch/Transport Information to the Carrier including the same information.	Carrier can take it from the paperwork on the Transport Unit. E.g. Box 6 on CN 23 shown to the right.
4/19	Postal charges à Transport costs to the final destination	Currency code and amount of postage paid by or charged to the post Corresponds to the transport charges paid for a postal consignment and is paid or charged to the mailer (consignor) and it is necessary for the determination of the customs value of the postal consignment. Postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary	Carrier	Taken from Carriers Information System	Not Applicable