AUTOMATED ENTRY PROCESSING (AEP)

EXPORT

TRADER GUIDE

Issued March 2013

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

AEP Exports

Preface

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

Direct Trader Input (DTI) Import Declarations are submitted via the Revenue Online Service (ROS).

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

- – A matrix of the SAD boxes, their description, formats and status.
- – A brief description of terms used.
- – A box-by-box guide and associated business rules.
- – A summary of changes from the previously published Export Trader Guide.

AEP Exports

SAD BOX	DESCRIPTION	FORMAT	STATUS
Box A:	OFFICE of DISPATCH / EXPORT	AN8	Mandatory
Box A:	SPECIFIC CIRCUMSTANCES INDICATOR	A1	Optional
Box A:	TRANSPORT CHARGES – METHOD OF PAYMENT	A1	Conditional
Box D:	SEALS NUMBER	N..4	Conditional
Box D:	SEALS IDENTITY	AN..20	Conditional
Box 1:	**Declaration**		
Box 1.1: .	I /EXPORTATION CODE	A2	Mandatory
Box 1.2:	DECLARATION TYPE CODE	A1	Mandatory
Box 1.3:			Not required
Box 2:	**CONSIGNOR/ EXPORTER**		
Box 2.1:	CONSIGNOR/ EXPORTER	AN .. 17	Mandatory
BOX 2.2:	CONSIGNOR/ EXPORTER		Conditional
Box 3:	FORMS	N2	Not required
Box 4:	LOADING LISTS		Not required
Box 5:	ITEMS	N3	Mandatory
Box 6:	TOTAL PACKAGES	N..7	Not Required
Box 7:	REFERENCE NUMBER	AN..35	Optional
Box 8:	**CONSIGNEE**		
BOX 8.1:	CONSIGNEE	AN..17	Mandatory
BOX 8.2:	CONSIGNEE		Conditional
Box 9:	PERSON RESPONSIBLE FOR FINANCIAL		Not required
Box 10:	COUNTRY LAST CONSIGNED		Not required

AEP Exports

SAD BOX	DESCRIPTION	FORMAT	STATUS
Box 11:	TRADING/ PRODUCTION COUNTRY		Not required
Box 12:	VALUE DETAILS		Not required
Box 13:	CAP		Not required
Box 14:	**DECLARANT/ REPRESENTATIVE**		
Box 14.1:	STATUS OF THE DECLARANT/ REPRESENTATIVE	N1	Mandatory
Box 14.2:	REPRESENTATIVE EORI NUMBER	AN..17	Mandatory
Box 15:	**COUNTRY OF DISPATCH/EXPORT CODE**		
Box 15a:	COUNTRY OF DISPATCH/EXPORT CODE	A2	Mandatory
Box 15b:	COUNTRY OF EXPORT CODE		Not required
Box 17:	**COUNTRY OF DESTINATION**		
Box 17a:	COUNTRY OF DESTINATION	A2	Mandatory
Box 17b:	REGION OF DESTINATION CODE	A2	Not required
Box 18:	IDENTITY AND NATIONALILY OF MEANS OF TRANSPORT AT DEPARTURE	AN..27	Conditional
Box 19:	CONTAINER	N1	Not Required
Box 20:	**DELIVERY TERMS**		
Box 20.1:	DELIVERY CODE	A3	Optional
Box 20.2:	DELIVERY DESTINATION	AN..35	Conditional
Box 20.3:	DELIVERY LOCATION	N1	Optional
Box 21:	**IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER**		
Box 21.1:	IDENTITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER	AN..35	Conditional
Box 21.2:	NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER	A2	Conditional

AEP Exports

SAD BOX	DESCRIPTION	FORMAT	STATUS
Box 22:	**CURRENCY AND TOTAL AMOUNT INVOICED**		
Box 22.1:	CURRENCY CODE	A3	Mandatory
Box 22.2:	TOTAL AMOUNT INVOICED	N..13.2	Mandatory
Box 23:	EXCHANGE RATE	N..7.5	Not Required
Box 24:	**NATURE OF TRANSACTION**		
Box 24.1:	NATURE OF TRANSACTION (1st Code)	N1	Optional
Box 24.2:	NATURE OF TRANSACTION (2nd Code)	N1	Conditional
Box 25:	MODE OF TRANSPORT AT THE BORDER	N..2	Mandatory
Box 26:	INLAND MODE OF TRANSPORT	N..2	Conditional
Box 27:	PLACE OF UNLOADING		Not Required
Box 28:	FINANCIAL AND BANKING DATA		Not Required
Box 29:	OFFICE OF /EXIT	AN8	Mandatory
Box 30:	LOCATION OF GOODS	AN8	Mandatory
Box 31:	**PACKAGES AND DESCRIP|TION OF GOODS, MARKS AND NUMBERS CONTAINER NO.(s) NUMBER AND KIND**		
Box 31.1:	SUMMARY DECLARATION NUMBER		Do not complete this field
Box 31.2:	CONTAINER (S) NUMBERS	AN11	Conditional
Box 31.3:	TYPE OF PACKAGE	AN2	Conditional
Box 31.4:	UNIQUE LINE OF PACKAGE REFERENCE	N..8	Mandatory
Box 31.5:	NUMBER OF PACKAGES/pieces	N..5	Conditional
Box 31.6:	MARKS AND NUMBERS OF PACKAGES	AN..42	Conditional
Box 31.7:	DESCRIPTION OF GOODS	AN..80	Mandatory

AEP Exports

SAD BOX	DESCRIPTION	FORMAT	STATUS
Box 31.8:	PACKAGES IN ITEM	N2	Conditional
Box 32:	ITEM NO	N3	Mandatory
Box 33:	**COMMODITY CODE**		
Box 33.1:	COMBINED NOMENCLATURE CODE	AN8	Mandatory
BOX 33.2:	TARIC CODE	AN2	Not required
Box 33.3:	TARIC ADDITIONAL CODE 1	AN4	Conditional
Box 33.4:	TARIC ADDITIONAL CODE 2	AN4	Conditional
Box 33.5:	NATIONAL CODE	AN4	Conditional
Box 34:	**COUNTRY OF ORIGIN CODE**		
Box 34a:	COUNTRY OF ORIGIN CODE	A2	Conditional
Box 34b:	REGION OF ORIGIN CODE	AN..2	Conditional
Box 35:	GROSS MASS	N..8.3	Mandatory
Box 36:	PREFERENCE CODE	N3	Not required
Box 37:	**PROCEDURE CODE**		
Box 37a.1:	PROCEDURE REQUESTED	AN2	Mandatory
Box 37a.2:	PROCEDURE PREVIOUS	AN2	Mandatory
Box 37b:	PROCEDURE CATEGORY	AN3	Mandatory
Box 38:	NET MASS	N..8.3	Mandatory
Box 39:	QUOTA	N6	Not required
Box 40:	SUMMARY DECLARATION / PREVIOUS DOCUMENT	(A1)-(AN..6)-(AN..35)	Mandatory
BOX 41:	SUPPLEMENTARY NUMBER OF UNITS	N..8.3	Conditional
BOX 42:	ITEM PRICE	N..9.2	Not required
Box 43:	VALUATION METHOD CODE	N1	Not required

AEP Exports

SAD BOX	DESCRIPTION	FORMAT	STATUS
Box 44:	**ADDITIONAL INFORMATION/DOCUMENTS PRODUCED/CERTIFICATES AND AUTHORISATIONS**		
Box 44.1:	IDENTIFIER CODE	AN..5	Optional
Box 44.2:	DESCRIPTION OF ADDITIONAL INFORMATION	AN..255	Optional
Box 45:	ADJUSTMENT	N14.2	Not Required
Box 46:	STATISTICAL VALUE	N..9.2	Mandatory
Box 47:	**CALCULATION OF TAXES**		
Box 47.1:	TAX TYPE CODE	AN3	Not Required
Box 47.2:	TAX BASE	N..9.2	Not Required
Box 47.3:	TAX RATE	N..11.4	Not Required
Box 47.4:	TAX AMOUNT	N..9.2	Not Required
Box 47.5:	METHOD OF PAYMENT CODE	A1	Not Required
Box 47.6:	TOTAL TAX AMOUNT	N..9.2	Not Required
Box 48:	DEFERRED PAYMENT	AN..11	Conditional
Box 49:	IDENTIFICATION OF WAREHOUSE	(A1)(AN..14)(A2)	Conditional
Box 50:	PRINCIPAL NO. SIGNATURE represented by Place & Date		Not Required
Box 51:	INTENDED OFFICES OF TRANSIT (AND COUNTRY)		Not Required
Box 53:	OFFICE OF DESTINATION (AND COUNTRY)		Not Required
Box 54: PLACE AND DATE: SIGNATURE	SIGNATURE AND NAME OF DECLARANT / REPRESENTATIVE		Mandatory
	DATE	N8	Mandatory
	PLACE	AN..35	Not Required

AEP Exports

The **AEP system** handles the following Customs procedures indicated in the regulation 2286/2003, reference will be made to these procedures in following business rules.

- **A:** Export /Dispatch
- **B:** Customs warehousing of prefinanced goods for export.
- **C:** Re-export after a customs procedure with economic impact other than the customs warehousing procedure (inward processing, temporary importation, processing under customs control.
- **D:** Re-export after customs warehousing.
- **E:** Outward processing.
- **H:** Release for free circulation.
- **I:** Placing under a customs procedure with economic impact other than the outward processing and customs warehousing procedures (inward processing (suspension system), temporary importation, processing under customs control).
- **J:** Placing in type A, B, C, E and F customs warehouses.
- **K:** Placing in a type D customs warehouse.

Formats

- A: This is for alpha characters; numbers may not be included in this field.
- AN: This is alphanumeric, these fields may include numbers in addition to alpha characters.
- N: This is for numeric characters only; letters may not be included in these fields.

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

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

AEP Exports

Box A: **OFFICE OF DISPATCH/EXPORT**
Status: Mandatory
Format: AN8

Enter the Customs office code.

- The first subdivision (*Customs office of /Export country code*) is IE.
- The second subdivision (*Customs office of /Export code*) is validated through using IE as the country code of the Customs Office e.g. DUB.
- The third subdivision (*Customs office of Import/Export code national subdivision*) is validated through using IE as the country code and the Customs office code in the first subdivision e.g. "IE" and "DUB" with "001" as national subdivision.

See Appendix 1 for the list of codes

Box A: **SPECIFIC CIRCUMSTANCES INDICATOR**
Status: Conditional
Format: A1

- The *Specific circumstance indicator* can only be "A", "B", "E" or empty.
- If the *Specific circumstance indicator* is "E" (AEO), the *Declarant / Representative, Consignor/Exporter* must have a valid EORI trader number.
- For export SAD, if *Box 1.1* contains "CO" or *Box 17a Country of destination* contains CH or NO or LI, *Box A: Specific circumstance indicator* is disabled.

See Appendix 29 for the list of codes

Box A: **TRANSPORT CHARGES – METHOD OF PAYMENT**
Status: Conditional
Format: A1

- The *Transport charges – Method of payment* is Disabled when *Specific circumstance indicator* is "E" (AEO). Otherwise, it is Optional.
- For export SAD, if *Box 1.1* contains "CO" or *Box 17a Country of destination* contains CH or NO or LI, *Box A Transport charges – Method of payment* is disabled.

See Appendix 27 for the list of codes.

Box D: **SEALS - NUMBER**
Status: Conditional
Format: N..4

Enter the number of seals attached.

AEP Exports

Box D: **SEALS - IDENTITY**
Status: Conditional
Format: AN..20
Enter the seal identification

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

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

See Appendix 2 for the list of codes.

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

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

See Appendix 3 for the list of codes.

Box 1.3:
Status: Not required - Leave Blank.

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

If the exporter has an EORI* number this must be used. If the exporter does not have an EORI but has any other Revenue number (see below) other than a VAT number this Revenue number must be used. If the Exporter does not have a Revenue number
enter NR (Not Registered) and see Box 2.2 below

*The Economic Operator Registration Identifier (EORI) is the trader's unique reference number advised to him/her by Customs and to be used in all correspondence with Customs Administrations of the EU.

AEP Exports

The Accepted Revenue Numbers are:

CAE   followed by the Customs and Excise Registration Number
CGT   followed by the Capital Gains Tax Registration Number
ITX   followed by the Income Tax Registration Number
PYE   followed by the Pay As You Earn Registration Number

Entering a VAT number will result in the transaction being rejected

Where an economic operator does not have an EORI number and intends to export the AEP Helpdesk should be contacted. AEP Helpdesk No – 1890 204304 (outside Ireland +353 6763400) or email aephelpdesk@revenue.ie

Box 2.2 :   **CONSIGNOR/EXPORTER**
Status: Conditional

If Box 2.1 contains NR enter the Consignor's/Exporter's name and address in the following format.

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

See Appendix 4 for the list of country codes.

Box 3:   **FORMS**
Status: Do not complete Box 3 for Export SADS.

Box 4:   **LOADING LISTS**
Status: Not required - Leave Blank.

Box 5:   **ITEMS**
Status: Mandatory
Format: N3

Enter the total number of items covered by the SAD.

The number of items must equal the number of completed boxes 31 on the SAD.   The maximum number of items that can be entered on a SAD is 100.

Box 6:   **TOTAL PACKAGES**
Status**:**   **Not required - Leave Blank.**
Format: N..7

The content of this Box is set by the system (DISPLAY ITEM)
The returned SAD will show this item completed.

Box 7:   **REFERENCE NUMBER**
Status: Optional
Format: AN..35

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

1 digit = fiscal (calendar) year, selection in a list (0 to 9)
2 digit = Country code of the seller, selection in a list
32 characters left for company identifier + company reference.

Other references can be entered in this Box

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

If the consignee has an EORI number this must be used. If the Consignee does not have an EORI but has any other Revenue number (see below) other than a VAT number this Revenue number must be used.
If the consignee does not have an EORI or Revenue number enter NR and see Box 8/2 below.

The EORI number is the trader's unique reference number advised to him/her by Customs and to be used in all correspondence with Customs Administrations of the EU.

The Accepted Revenue Numbers are:
CAE   followed by the Customs and Excise Registration Number
CGT   followed by the Capital Gains Tax Registration Number
ITX   followed by the Income Tax Registration Number
PYE   followed by the Pay As You Earn Registration Number

Entering a VAT number will result in the transaction being rejected

AEP Exports

Box 8.2:   **CONSIGNEE**
Status: Conditional

If Box 8.1 contains NR enter the Consignee's name and address in the format identified:

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

See Appendix 4 for the list of country codes.

Box 9:   **PERSON RESPONSIBLE FOR FINANCIAL**
Status: Not required - Leave Blank.

Box 10:   **COUNTRY LAST CONSIGNED**
Status: Not required - Leave Blank.

Box 11:   **TRADING/PRODUCTION COUNTRY**
Status: Not required - Leave Blank.

Box 12:   **VALUE DETAILS**
Status: Not required – Leave Blank

Box 13:   **CAP**
Status: Not required - Leave Blank.

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

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

See Appendix 6 for the list of codes.

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

The only acceptable number is the EORI Number.

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

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

See Appendix 4 for the list of codes.

Box 15b: **COUNTRY OF EXPORT CODE**
Status   Not required - Leave Blank.

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

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

- If 1st *subdivision* is "EU", the *Country of destination code* must be a member of the European Free Trade Association.
- When *CD CAP export* is 'true', and *Declaration – 1st subdivision* is "EX", "CO" or "EU", then *Country of destination code* must <u>not</u> be a member of the European Union
- When *CD CAP export* is 'false', and *Declaration – 1st subdivision* is "CO", the *Country of destination code* must be a member of the European Union

See Appendix 4 for the list of codes.

Box 17b: **REGION OF DESTINATION CODE**
Status: Not required - Leave Blank.

AEP Exports

Box 18: **IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE**

Status: Conditional
Format: AN.. 27

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

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

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

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

Sea
If the Mode of transport (Box 26 if completed, otherwise Box 25) is "1" (Sea), then data must consist of either: -

International Maritime Organisation (IMO)) ship identification number
(format N7 – leading '0' allowed)
Or
European Vessel Identification Number (ENI) *(format N8 – must lead with the number '9')*
- *both of these will need to satisfy the Ships Identification Number Algorithm.*

Air
If Mode of Transport (Box 26 if recorded, otherwise Box 25) is "4" (Air), then the data consists of the flight number and has format AN.8 where:

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

Road
If the Mode of Transport (Box 26 if completed, otherwise Box 25) is "3" (Road), then the data consists of the vehicle registration number - if a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and trailer.

Rail
If Mode of transport (Box 26 if completed, otherwise Box 25) is "2" (Rail), then the data consists of the wagon number.

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

Enter the appropriate Incoterm Code

For an export SAD, if the requested procedure EU type is 'B' or the previous procedure EU type is "J" or "K", Box 20 Delivery terms is disabled.

See Appendix 9 for the list of codes.

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

Enter the place specified in the delivery terms.

See Appendix 9

Box 20.3: **DELIVERY LOCATION**
Status: Optional
Format: N1

Enter the code for the delivery destination location.

See Appendix 9 for the list of codes.

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

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

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

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

See Appendix 4 for the list of codes.

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

Enter the appropriate currency code.

See Appendix 10 for the list of codes.

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

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

If the requested procedure EU type is "B", Box22.1 Currency Code of invoice and Box22.2 Total Amount Invoiced are disabled.

If the previous procedure EU type is "J" or "K" or if the 3rd and 4th digits of procedure code are 51, 54 , 91 or 92, Box22.1 Currency code of invoice and Box22.2 Total amount invoiced are optional.

Box 23:   **EXCHANGE RATE**
Status: Not required – Leave Blank

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

AEP Exports

Box 24.1:   **NATURE OF TRANSACTION (1st code)**

Status: Optional

Format: N1

Enter the appropriate code for the nature of the transaction.

If the *Requested Procedure EU type* is "B" or the *previous procedure EU type* is "J" or "K", *Box24 Nature of the transaction* is disabled. Otherwise, it is Optional.
See Appendix 11 for the list of codes.

Box 24.2:   **NATURE OF TRANSACTION (2nd Code)**

Status: Conditional

Format: N1

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

See Appendix 11 for the list of codes.

Box 25:   **MODE OF TRANSPORT AT THE BORDER**

Status: Mandatory

Format: N..2

Enter the appropriate code for the mode of transport corresponding to the active means of transport by which the goods exit the Customs Territory of the Community.

See Appendix 12 for the list of codes.

Box 26:   **INLAND MODE OF TRANSPORT**

Status: Conditional

Format: N..2

If the *Office of Exit* (Box 29) is not located in Ireland Box 26 is mandatory, otherwise it must NOT be completed.

See Appendix 12 for the list of codes.

Box 27:   **PLACE OF LOADING**

Status: Not required - Leave Blank.

Box 28:   **FINANCIAL AND BANKING DATA**

Status: Not required - Leave Blank.

AEP Exports

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

The Office of Exit is the Customs Office where the goods exit the customs territory of the Community.

Note: At export, the Office of Exit will be an Irish Customs Office if the goods are being directly exported to a non-EU country or are travelling on a Single Transport Contract. If the goods are not being directly exported or are not travelling on a Single Transport Contract, then the Office of Exit will be the final Customs Office from which the goods exit the EU.

See Appendix 13B for the list of codes.

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

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

See Appendix 14 for the list of codes.

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

The subdivisions of Box 31 are as follows:

Box 31.1:   **SUMMARY DECLARATION NUMBER**
Do Not Complete this Field.

Box 31.2:   **CONTAINER(S) NUMBERS**
Status: Conditional
Format: AN11

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

Box 31.3:   **TYPE OF PACKAGE**
Status: Conditional
Format: AN2

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

See Appendix 16 for the list of codes.

Box 31.4:   **UNIQUE LINE OF PACKAGE REFERENCE**
Status: Mandatory
Format: N..8

Enter the line number of the goods item on the relevant Transport Document.
This is required for each item (Commodity code) on the SAD.

Box 31.5:   **NUMBER OF PACKAGES/PIECES**
Status: Conditional – see Box 31.3
Format: N..5

Enter the total number of packages. The total number of packages for each goods item (Box 31) must equal the number shown in Box 6.
This is required for each item (Commodity code) on the SAD.
Where a package(s) contains goods of more than one commodity code, Box 31.7 for the first commodity code (first item) will indicate the number of packages. The second and subsequent commodity codes (e.g. second and subsequent items) will not require the completion of Box 31.5, but will need to be provided for in Box 31.8.

Box(es) 31.8 will indicate which item contains the number of packages for that item.

Where the type of packages is "VQ", "VG", "VL", "VY", "VR" or "VO", Box 31.5 is disabled
Where the type of packages is "NE", "NF" or "NG", Box 31.5 is mandatory and must not be less than one.
Otherwise Box 31.5 is mandatory.

AEP Exports

Box 31.6:   **MARKS AND NUMBERS OF PACKAGES**
Status: Conditional
Format: AN..42

This is required for each item (Commodity code) on the SAD.

Enter the identifying marks and numbers of the packages.

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

Box 31.7:   **DESCRIPTION OF GOODS**
Status: Mandatory
Format: AN..80

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

This is required for each item (Commodity code) on the SAD.

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

Box 31.8:   **PACKAGES IN ITEM**
Status: Conditional – see Box 31.3
Format: N2

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

Box 32:   **ITEM NO**
Status: Mandatory
Format: N3

Enter the number of the item. The final item number on the SAD should equal the number of items shown in SAD Box 5.
Item numbers must start at "001" and follow in sequence to a maximum of 100 items on any one SAD.

Box 33.1:   **COMBINED NOMENCLATURE CODE**
Status: Mandatory
Format   AN8

Enter the eight digit CN code for the goods item.

Box 33.3:   **TARIC ADDITIONAL CODE 1**
Status   Conditional
Format: AN4

Enter, if appropriate, the first Commodity Additional Code, as per requirements as specified in the TARIC database.

Box 33.4:   **TARIC ADDITIONAL CODE 2**
Status   Conditional
Format: AN4

Enter if appropriate, the second Commodity Additional Code, as per requirements as specified in the TARIC database.

Box 33.5:   **NATIONAL CODE**
Status: Conditional
Format: AN4

If appropriate, enter the National Code. (i.e. the Excise Code).

Box 34a: **COUNTRY OF ORIGIN CODE**
Status: Conditional
Format**:**   A2

Enter the code for the country of origin of the goods for each item on the SAD declaration.

For exports of agricultural products attracting export refunds, this box is mandatory and must be a member of the European Union.
See Appendix 4 for the list of codes.

AEP Exports

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

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

Enter the Gross Mass in kilograms. Gross Mass must be greater than zero.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it is rounded off in the following manner:
- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.
- Gross masses of less than 1 kg are rounded as 0.xyz (e.g. 0.654 for a package of 654 grams).
-

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

Enter the two-digit code for the procedure to which this declaration refers.
- If Box 37a.1 is "21" then box 44 must contain either code 00100 or code C019
- If Box 37a.1 is "22" then box 44 must contain either codeC019 or code Y009
- If Box 37a.1 is "41" or "51" then box 44 must contain either code 00100 or code C601
- If Box 37a.1 is "91" then box 44 must contain either code 00100 or code N990
-
See Appendix 18 for the list of codes.

AEP Exports

Box 37a.2:   **PROCEDURE PREVIOUS**
Status: Mandatory
Format: AN2

Enter the two-digit code for the procedure declared on the declaration which preceded this one. If this is the first declaration the *Procedure Previous* will be "00"
- Each subdivision of the *procedure code* (Boxes 37a.1 and 37a.2) is validated.
- The combination of boxes 37a.1 and 37a.2 is validated. If box 37a.2 represents a warehousing procedure (previous procedure EU type is one of "B", "J" or "K"), the access to the three subdivisions of general segment box 49 is set to mandatory, indicating the warehouse from which the goods are taken.

See Appendix 18 for the list of codes.

Box 37b: **PROCEDURE CATEGORY**
Status: Mandatory
Format: AN3

Enter the code for the procedure category.

See Appendix 18 for the list of codes.

Box 38:   **NET MASS**
Status: Mandatory
Format: N..8.3

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

Enter the Net Mass in kilograms of the goods described in the relevant Box 31.

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

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it is rounded off in the following manner:
- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.
- Net masses of less than 1 kg are entered as 0.xyz (e.g. 0.654 for a package of 654 grams).

Box 39:   **QUOTA**
Status: Not Required - Leave Blank.

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

For A1 enter one of the codes, as appropriate, for the Summary Declaration/Previous Document.
For "AN..6", enter the abbreviation code for the relevant document.
For "AN..35" enter the identification number of the Document.

See Appendix 19 for the list of codes.

Examples:
Where the document is a Summary Declaration in the form of a cargo manifest bearing the number '2222'. The code for a Summary Declaration is 'X'. The abbreviation code for a cargo manifest is '785'.

The identification number of the cargo manifest is '2222'
This would be shown in Box 40 as "X-785-2222"

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

Where the document is an initial declaration by way of an Entry in the records as item No. 5 on 14th February 2006. The code for an initial declaration is 'Y'. The abbreviation code for entry in the records is 'CLE'. The identification number in the records will be '20060214-5' (i.e. the date of entry in the records and is the fifth item in the records for that date).
This would be shown in Box 40 as "Y-CLE-20060214-5"

Where the document is a T1 Transit Declaration bearing the Movement Reference Number "DE2380806". The code for a Previous Document is 'Z'.
The abbreviation code for a T1 Transit Declaration is '821'. The identification number of the T1 Transit Declaration is "DE2380806".
This would be shown in Box 40 as "Z-821-DE2380806"

For the **Excise Movement and Control System** (EMCS) where Previous Document Category is 'Z' (EMCS) then the next segment (Previous Document Type) should read AAD and the final (Previous Document Reference) should include both the ARC (Administrative Reference Code) and the item number*

*Item number is 3 digits padded with zeros

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

"Z" is the previous document category
"AAD" is the previous document type
"13IEHE8GW5GP0161WWD55" is the ARC number
"001" is the item number

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

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

Enter the supplementary number of units as required by TARIC.

Box 42:   **ITEM PRICE**
Status: Not Required – Leave Blank

Box 43:   **VALUATION METHOD CODE**
Status: Not required – Leave Blank

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

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

They can be declared at general or item level, details of the type and level can be found in Appendix 21

Box 44 is also broken down between the Identifier code and the Description/Details of Documents

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

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

See Appendix 21 for the list of codes.

Box 44.1 must contain at least one of the following Invoice codes: D005, D008, N325, N380, N864, N935, 1N09, 1N21, 1N22 and 1N99.

This box must also contain at least one of the following Transports Document codes: N235, N271, N703, N704, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952 and N955 , excluding warehousing SADs i.e. where Box 37a is 76 or 77.

AEP Exports

The value of the Transport Document codes, together with the Transport Document Number (Box 44.2) must also meet the following Business Rules, otherwise it is optional.

- If "Mode of Transport" (box 26 if completed, otherwise box 25) is "1" (Sea), Box 44 must contain one of the following codes: N703, N704, M705, N714 and there must only be one document number associated with the code (i.e. only declare one Transport Document Number for any Transport Document code).

- If "Mode of Transport" (box 26 if completed, otherwise box 25) is "4" (Air), Box 44 must contain one of the following codes: N703, N740, N741 and there must only be one document number associated with the code (i.e. only declares one Transport Document Number for any Transport Document Codes).

Where Transport Document Code is "N741", the document reference number must be the Airway Bill Reference number and has format N11 where:

- N3: IATA code of company
- N7: IATA Code Reference number
- N1: IATA check digit

The system will check that the (N3) IATA code matches an existing airline as well as satisfying the Airway Bill Check Digit Algorithm

Estimated Time of Departure (ETD)1D23

Status: **Mandatory**
Format: CCYYMMDDhhmm

Box 44.2:   ADDITIONAL INFORMATION OR DOCUMENTS/CERTIFICATES/AUTHORISATIONS
Status: Conditional
Format: As specified in the appendix (21)

Enter the description of the Additional Information or enter the code that identifies the Certificate/Document/Authorisation

See Appendix 21 for the list of descriptions of Additional Information.

Box 45:   ADJUSTMENT
Status: Not required - Leave Blank.

AEP Exports

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

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

Box 47.1:   TAX TYPE CODE
Status: Not required - Leave Blank.

Box 47.2:   TAX BASE
Status   Not required - Leave Blank.

Box 47.3:   TAX RATE
Status: Not required - Leave Blank.

Box 47.4:   TAX AMOUNT
Status: Not required - Leave Blank.

Box 47.5:   METHOD OF PAYMENT CODE
Status: Not required - Leave Blank.

Box 47.6:   TOTAL TAX AMOUNT
Status: Not required - Leave Blank.

Box 48:   **DEFERRED PAYMENT**
Status: Conditional
Format**:**   AN..11

Box 49:   **IDENTIFICATION OF WAREHOUSE**
Status: Conditional
Format: (A1)(AN..14)(A2)

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

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

For A1 enter the code for the type of warehouse.

AEP Exports

See Appendix 24 for the list of warehouse codes.

For AN..14 enter the warehouse Identification Number allocated by the competent authority.

For A2 enter the country code for the EU Member State of the European Union which authorised and issued the warehouse identification number.
See Appendix 4 for the list of country codes.

Box 50:	**PRINCIPAL NO. SIGNATURE REPRESENTED BY PLACE AND DATE**
Status:	Not required - Leave Blank.

Box 51:	**INTENDED OFFICES OF TRANSIT (AND COUNTRY)**
Status:	Not required - Leave Blank.

Box 53:	**OFFICE OF DESTINATION (AND COUNTRY)**
Status:	Not required - Leave Blank.

Box 54:	**SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE**
Status:	Not required - Leave Blank.

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

Box 54:	**DATE**
Status:	Not required - Leave Blank

Set to the date and time at registration.

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

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

AEP Exports

Summary of Main Changes (since last published guide 2010)

Box 2   Change of contact details to request EORI registration

Box 18:   The format changed from AN..27 (free text) to AN..27.
                Also additional Business Rule added that where Mode of Transport is "1"
                Then the IMO or ENI number is required and where Mode of Transport is "4"
                the Flight Number is required.

Box 26:   If Box 29 (Office of Exit – mandatory field) is not located in Ireland, then Box
                26 is mandatory.
                Otherwise, it must NOT be completed.

Box 31.5   Where the type of packages is "VQ", "VG", "VL", "VY", "VR" or "VO", Box
                31.5 is disabled.
                Where the type of packages is "NE", "NF" or "NG", Box 31.5 is mandatory
                and must not be less than one.
                Otherwise Box 31.5 is mandatory.

Box 31.6   Where the type of packages is "VQ", "VG", "VL", "VY", "VR" or "VO", Box
                31.6 is optional.
                Where the type of packages is "NE", "NF" or "NG", Box 31.6 is optional.
                Otherwise Box 31.5 is mandatory..

Box 35   The Status changed from conditional, to mandatory for all SAD types.

Box 44.1&2 Specific transport document types required depending on the Mode of
                Transport declared i.e. If Mode of transport (Box 26 if completed, otherwise
                Box 25) is "1" (Sea) then Box 44 must contain either N703, N704, N705 or
                N714
                If Mode of Transport (Box 26 if completed, otherwise Box 25) is "4" (Air) Box
                44 must contain N703, N740 or N741.

                Code 1D23 (Scheduled Time of Departure) changed from optional to
                mandatory for all SAD types.