

# NATIONAL IMPORT SYSTEM (NIS)

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# I. INTRODUCTION

## 1. Overview

The National Import System (NIS) is a specialized platform that facilitates the management, documentation, and processing of goods being imported across international borders. It is designed to help businesses, freight forwarders, and customs brokers comply with the various legal, regulatory, and procedural requirements enforced by customs authorities. By automating key tasks, the system streamlines the entire import process, ensuring timely clearance of goods while minimizing delays, fines, and errors.

The National Import System is an essential tool for modern businesses engaged in international trade. By simplifying and automating the customs clearance process, it enables businesses to meet regulatory requirements while minimizing risks and delays – thus leading to smoother import operations, reduced costs, and greater efficiency in global trade.

## 2. Purpose

The User Guide for the National Import System is designed to provide clear, step-by-step instructions and essential information for users to effectively navigate and operate the system. It ensures that both new and experienced users can understand and utilize the system to comply with customs regulations, manage import documentation, and facilitate processing of goods through customs.

## 3. Target audience

The National Import System is used by a variety of stakeholders involved in the importation of goods and the customs clearance process. The system caters to both public and private sector participants, who need to ensure compliance with customs regulations while efficiently managing the flow of goods across borders.

Primary Target Audiences:

### ***Importers and Exporters***

- Businesses that import goods into the country for re-sale, manufacturing, or consumption rely on the system to manage customs declarations, track shipments, and ensure compliance with local import regulations;
- Exporters, especially those who handle re-importation of goods, use the system to streamline re-entry and comply with specific import rules.

### ***Customs Brokers and Agents***

- Licensed customs brokers act as intermediaries between importers/exporters and customs authorities. They use the system to submit customs declarations, classify goods, calculate duties and taxes, and handle the overall import documentation process;
- Customs agents may also represent businesses and use the system to facilitate smooth customs clearance and manage import-related documentation.

### ***Freight Forwarders and Logistics Providers***

- Freight forwarding companies and third-party logistic (3PL) providers use the system to coordinate the movement of goods through ports and across borders. They rely on the system for accurate cargo tracking, customs clearance, and documentation management;
- Supply chain managers utilize the system to ensure timely delivery and compliance with customs rules.

### ***Government and Customs Authorities***

- Customs officials use the system to monitor and process incoming shipments, validate customs declarations, assess duties and tariffs, and enforce import regulations. They also use it for risk assessment and identifying high-risk or non-compliant shipments;

- Regulatory bodies involved in ensuring import compliance with health, safety, and environmental standards may interact with the system for oversight and enforcement purposes.

### ***Compliance Officers***

- Compliance officers in businesses, particularly those in industries with stringent regulations (e.g., pharmaceuticals, electronics, chemicals), use the system to ensure that their company's imports meet legal requirements, adhere to trade agreements, and avoid penalties for non-compliance.

### ***Financial Institutions***

- Banks and financial institutions involved in trade finance (e.g., issuing letters of credit, processing payments for customs duties, or import taxes) may interact with the system to facilitate smooth payment processes and validate necessary documentation.

### ***Legal and Audit Professionals***

- Trade lawyers and auditors who need to ensure that import activities are compliant with trade laws and regulations may use the system to review records, audit compliance, and assess risk exposure for their clients.

### ***IT and System Administrators***

- IT professionals responsible for system integration, maintenance, and troubleshooting in businesses and government agencies use the system to ensure seamless functionality, data security, and compatibility with other systems (e.g., ERP, accounting software, and government databases).

### ***Secondary Audiences:***

- Consultants specializing in customs regulations or international trade who help businesses optimize their import processes and maintain compliance;
- Researchers and analysts studying trade patterns or customs-related data for economic, trade, or logistics insights.

The target audience for the National Customs Import System includes a broad range of stakeholders involved in the importation and customs clearance processes, spanning from businesses and logistics providers to government authorities and legal professionals. Each group relies on the system to ensure efficiency, compliance, and fluent handling of goods as they move across borders.

## II. ACRONYMS & ABBREVIATIONS

Acronym	Description
AEO	Authorised Economic Operator
AEOF	Authorised Economic Operator Full
AEOS	Authorised Economic Operator Safety and Security
AN	Arrival Notification
CES	Customs Electronic System
CUS	Customs Union and Statistics
EU	European Union
EORI	Economic Operator Registration Identification
GRN	Guarantee Reference Number
KG	Kilograms
LRN	Local Reference Number
MRN	Movement Reference Number
MT	Malta
NCTS	New Computerised Transit System
NIS	National Import System
PN	Presentation Notification
UCR	Unique Consignment Reference
UNDG	United Nations Dangerous Goods
SAD	Single Administrative Document
TS	Temporary Storage
TSD	Temporary Storage Declaration
TCUIN	Third Country Unique Identification Number
UCR	Unique Consignment Reference
UNDG	United Nations Dangerous Goods
VAT	Value Added Tax
WCO	World Customs Organization

*Table 1 Acronyms & Abbreviations*

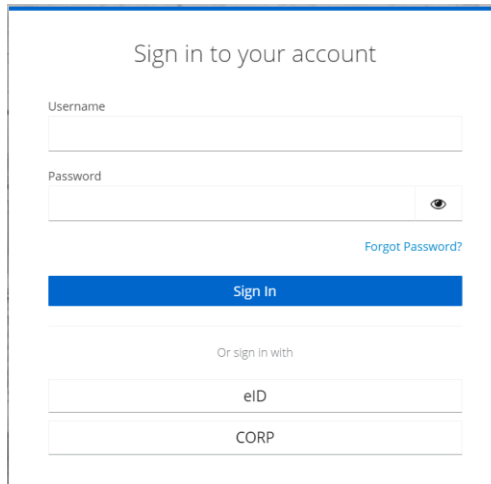
### III. GENERAL USE

#### 4. Log in to the system

##### 4.1. Log in to the system

There are two ways to log into the system:

- Type in the “Username” and “Password”, that previously has been provided to you, and then click **Sign In**. If the details are entered correctly, you will be logged into the NIS Main Screen.

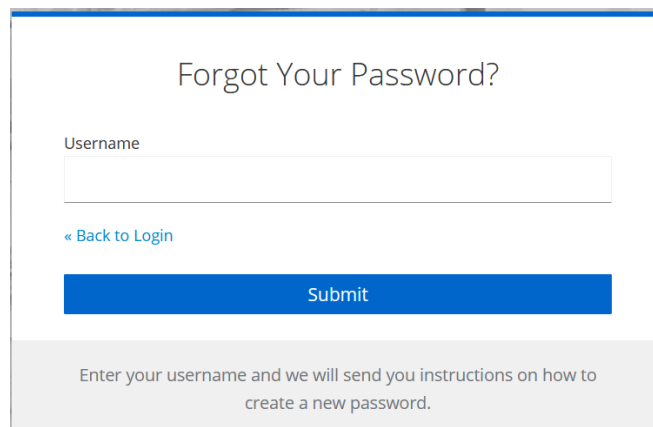


The screenshot shows a login form titled "Sign in to your account". It features two input fields: "Username" and "Password". The "Password" field includes a toggle icon for visibility. Below the password field is a link labeled "Forgot Password?". A prominent blue "Sign In" button is centered below the fields. Underneath the button, the text "Or sign in with" is displayed, followed by two buttons: "eID" and "CORP".

*Figure 1 Logins*

##### 4.2. Forgot password

If you are experiencing problems logging into the system and cannot remember your “Password”, then click on the “**Forgot Password?**” link. Enter your “Username” and you will receive instructions on an email how to create a new “Password”.



The screenshot shows a form titled "Forgot Your Password?". It contains a single "Username" input field. Below the field is a link labeled "« Back to Login". A blue "Submit" button is positioned below the link. At the bottom of the form, a grey box contains the text: "Enter your username and we will send you instructions on how to create a new password."

*Figure 2 Forgot password*

## 5. Quick and Advanced Search

### 5.1. Quick Search

“**Quick Search**” functionality (Figure 3) allows searching for a declaration by the “Local Reference Number (LRN)” or by the “Movement Reference Number (MRN)”.

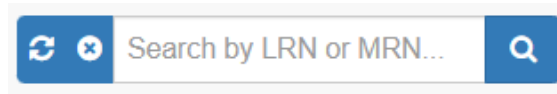


Figure 3 Quick Search

Enter the “LRN” or “MRN” and click on the “**Search**” button. The system will then load the requested declaration.

**Note:** You can also search the declaration by entering the last 5 digits of the “LRN”.

To clear the search results, click on the **Clear** button. Once the search criteria is cleared, all declarations under the user's EORI will be displayed.

### 5.2. Advanced Search

“**Advanced Search**” functionality (Figure 4) allows searching declarations by fulfilling following parameters: “**Creation Date**”, “**Declarant EORI**”, “**Importer EORI**”, “**Office of Entry**”, “**Pending Cancellation**” and/or “**Declaration Status**”. The “**Declaration Status**” may be used to modify searches by choosing either “**Select All**” option or “**Deselect All**” as required.

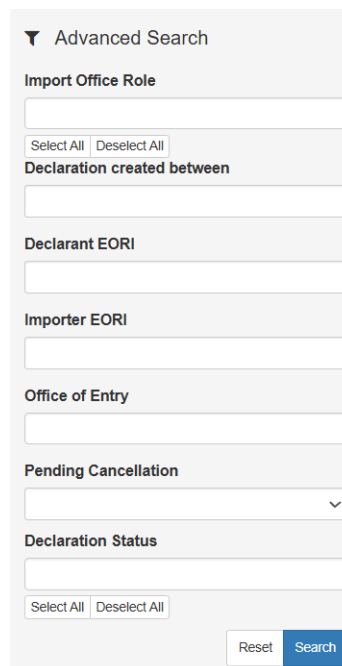


Figure 4 Advanced Search

Furthermore, the functionality of “**Advanced Search**” allows user to perform search by using multiple fields (Figure 5). By selecting multiple criteria for search e.g. “**Offices of Entry**” and/or “**Declaration Status**”- the system will shortlist the matching entries and will display findings to the user. To remove one

or more of the selected filters, then click on the “X” next to the field you want to be excluded from the current search.

The screenshot shows an 'Advanced Search' panel with the following filters:

- Declaration created between:** 01/09/2024 - 11/09/2024
- Declarant EORI:** MT81522536
- Importer EORI:** (empty)
- Office of Entry:**
  - Malta Freeport West Quay Gate - MT000100
  - Energy Products Control Unit - MT000108
- Pending Cancellation:** (dropdown menu)
- Declaration Status:**
  - Draft / Revised
  - Goods Released

Buttons for 'Select All', 'Deselect All', 'Reset', and 'Search' are located at the bottom.

Figure 5 Multiple Values Advanced Search

After clicking the “Search” button, the list of the search results will be displayed on the main screen from where you can perform different actions on the declarations.

Import Declarations

Filtered by: Date: 23/09/2024 23/09/2024 X

Type	LRN	MRN	Creation Date	Status	Importer	Declarant	
A	2024100021445	N/A	23/09/2024 18:47	DRAFT	N/A	N/A	Edit
A	2024100021443	24MT23090002054ZK7	23/09/2024 15:13	AWAITING AUTOMATED RISK ANALYSIS	MT32323232	MT32323232	Amend
A	2024100021442	N/A	23/09/2024 15:12	DRAFT	MT32323232	MT32323232	Edit
A	2024100021441	N/A	23/09/2024 15:08	DRAFT	MT12669206	MT12669206	Edit
A	2024100021440	N/A	23/09/2024 15:05	DRAFT	MT32323232	MT32323232	Edit
A	2024100021439	N/A	23/09/2024 14:46	DRAFT	MT12669206	MT12669206	Edit

Show every: 10

« 1 »

Last refreshed on 23/09/2024 18:48

Figure 6 Search results

## 6. Filling the SAD

### 6.1. Create a new import declaration

In order to create a new import declaration, click on the “New” button (Figure 7).

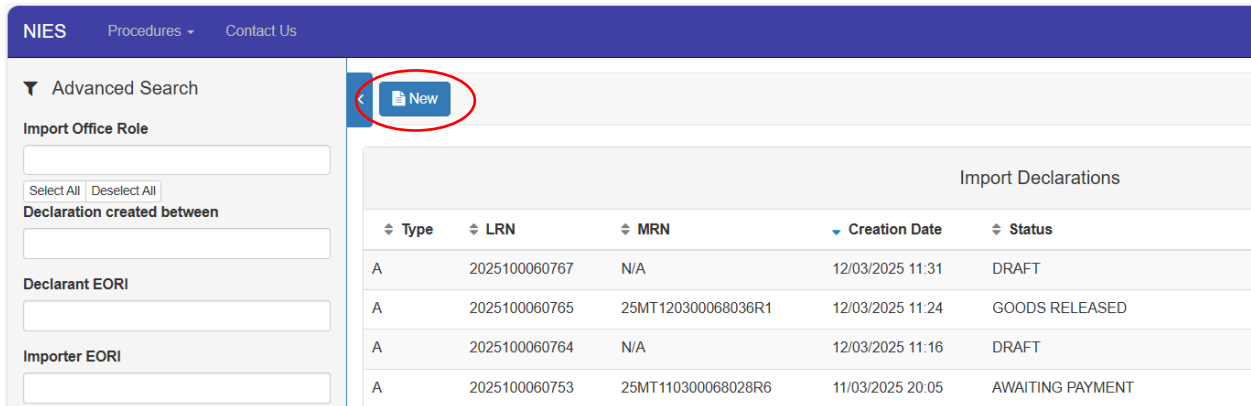


Figure 7 New EUCDM Declaration

The functionality “Create a new import declaration” screen (Figure 8) allows user to select from drop down menu following criteria that needs to be filled in: “Format”, “Declaration category”, “Declaration type”, “Additional declaration type”, checks if “Re-use of data from TSD” (the system retrieves the data from Temporary Storage Declaration (TSD) from AN, PN and TS system) and enters “MRN” of TSD if applicable. Importer identification number is populated automatically from the system. After selection performance, user should click on the “Create” button.

The screenshot shows the 'Create a new import declaration' form. It contains several fields and a checkbox:

- Format:** Standard (dropdown menu)
- Declaration category:** H1 - Release for free circulation and special p (dropdown menu)
- Declaration type:** IM - Trade with countries outside the customs (dropdown menu)
- Additional declaration type:** A - Standard declaration upon presentation (dropdown menu)
- Re-use of data from TSD:**
- PREVIOUS DOCUMENT:**
- MRN:** (text input field)
- Importer identification number:** MT10001919 (text input field)
- Buttons:** Create (blue button), Cancel (grey button)

Figure 8 Create a new import declaration

The system is configured in a way to restrict selection only to valid combinations of category, type, and additional type.

### 6.1.1. Format

The user can select a customs declaration format from the dropdown menu: Standard, Simplified, or Supplementary.

- Standard: The full customs declaration with all required details.
- Simplified: A reduced declaration process, with fewer details initially required.
- Supplementary: Additional details submitted later for a previously made declaration.

Please select the appropriate format based on your customs requirements.

Figure 9 Format

### 6.1.2. Declaration category

Regarding “**Declaration category**”, the user should enter the appropriate code corresponding to the data set as specified in Table 2.

Code	Description	Procedures	Legal Basis
H1	Declaration for release for free circulation and Special procedure — Specific use — Declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63 and 68	Declaration for release for free circulation: Articles 5(12), 162 and 201 of the Code Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code
H2	Special procedure — Storage — Declaration for customs warehousing	71	Articles 5(12), 162, 210 and 250 of the Code
H3	Special procedure — Specific use — Declaration for temporary admission	53	Articles 5(12), 162, 210 and 250 of the Code
H4	Special procedure — processing — declaration for inward processing	51	Articles 5(12), 162, 210 and 256 of the Code
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61, 63, 95, 96	Article 1(3) of the Code
H6	Customs declaration in postal traffic for release for free circulation	01, 07, 40	Articles 5(12), 162 and 201 of the Code

H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009	40 Additional procedures [C07+ F48] [C07+ F49] [C08 + F45]	Articles 5(12), 162 and 201 of the Code
H8	Customs declaration for release for free circulation relating to goods brought by a trusted trader into Northern Ireland from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and (2) of the Protocol		Articles 5(12), 162 and 201 of the Code
I1	Import simplified declaration		Articles 5(12) and 166 of the Code
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import		Articles 5(33), 171 and 182 of the Code

Table 2 Declaration category

### 6.1.3. Declaration type

For **Declaration type** enter the relevant Union code as specified in Table 3.

Code	Description	Dataset in the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446
CO	<p>Union goods subject to specific measures during the transitional period following the accession of new Member States. Placing of Union goods under the customs warehousing procedure referred to in column B3 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446 in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds. Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC ( 1 ) or Council Directive 2008/118/EC ( 2 ) are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply as referred to in columns B4 and H5 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446.</p> <p>(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1). ( 2 ) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for</p>	<p>B3, B4, H1, H5, I1 [H1 + Requested procedure 43] [H5 + Requested procedures possible under H5 + Additional procedure code F15]</p>

	excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).	
IM	For trade with countries and territories situated outside of the customs territory of the Union. For placing goods under a customs procedure referred to in columns H1 to H4, H6 and I1 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446. For placing non-Union goods under a customs procedure in the context of trade between Member States.	H1, H2, H3, H4, H5, H6, H7, I1 [Additional procedure F16]

*Table 3 Declaration type*

#### 6.1.4. Additional declaration type

For **Additional declaration type** enter the relevant Union code as specified in Table 4.

Code	Description
A	For a standard customs declaration (under Article 162 of the Code).
B	For a simplified declaration on occasional basis (under Article 166(1) of the Code).
C	For a simplified customs declaration with regular use (under Article 166(2) of the Code).
D	For lodging a standard customs declaration (such as referred to under code A) in accordance with Article 171 of the Code
E	For lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code.
F	For lodging a simplified declaration (such as referred to under code C) in accordance with Article 171 of the Code.
U	For a supplementary recapitulative declaration of simplified declarations covered by C and F.
V	For a supplementary recapitulative declaration under the procedure covered under Article 182 of the Code.
X	For a supplementary declaration of simplified declarations covered by B and E.
Y	For a supplementary declaration of general or periodic nature of simplified declarations covered by C and FEN.
Z	For a supplementary declaration of general or periodic nature under the procedure covered under Article 182 of the Code.

*Table 4 Additional declaration type*

## 6.2. Summary

The “**Summary**” level provides an overview of the user’s saved customs declaration details, including the following information:

- **LRN – Local Ref No.** - unique local reference identifier;
- **MRN – Movement Ref No.** - unique movement reference identifier;
- **Current status** – current status of the declaration;
- **Total amount invoiced** - the total value of the invoice(s);
- **Total number of items** - the number of goods items included in the declaration;
- **Total number of packages** - the total quantity of packages declared;
- **Total gross mass** - the combined weight of all items, including packaging;
- **Total additions** - any additional charges or values added to the declaration;
- **Total deductions** - any reductions or discounts applied to the declaration.

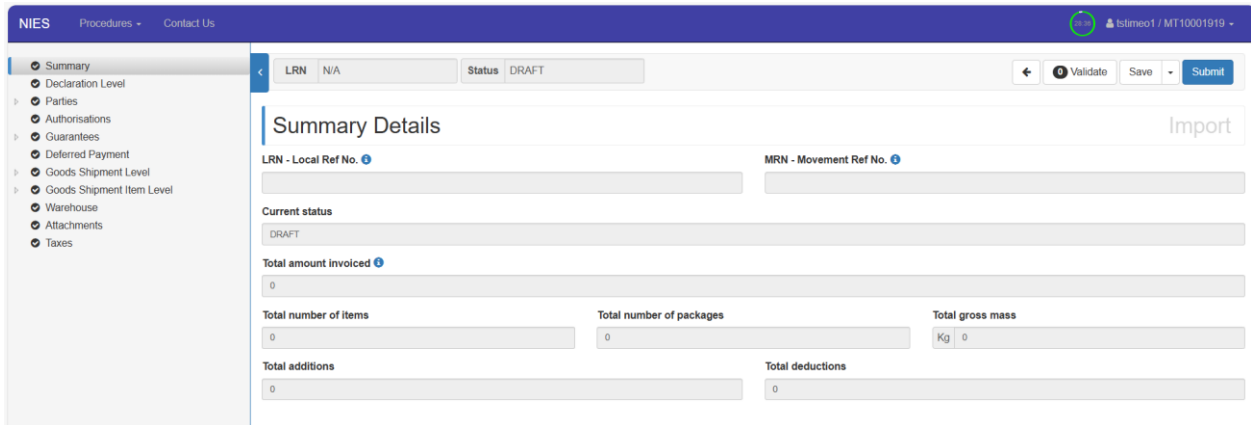


Figure 10 Summary Details

## 6.3. Declaration level

The “**Declaration level**” contains information that applies to the entire import declaration. This includes the information populated in the “**Create a New Import Declaration**” screen, as well as the following additional fields:

- **Internal Currency Unit** - declarations made in Member States which, during the transitional period for the introduction of the euro, given the opportunity to economic operators to opt for the use of the euro unit for the establishment of their customs declarations, must include in this field an indicator of the currency unit, national unit or euro unit, used;
- **Exchange Rate** - contains the rate of exchange fixed in advance by a contract between the parties concerned.

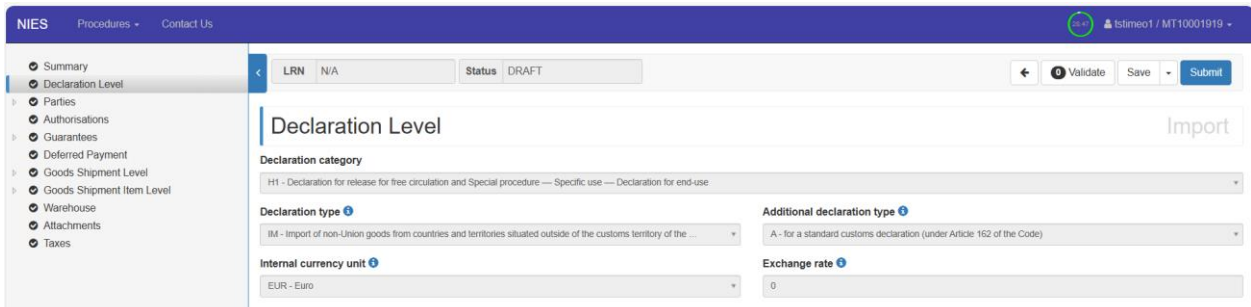


Figure 11 Import Operation

## 6.4. Parties

The “**Parties**” level lists all individuals or entities involved in or responsible for the importation of goods.

### 6.4.1. Declarant

With generating the customs declaration, the declarant screen will automatically populate with the necessary information. The system retrieves data using the EORI number of the logged-in user.

If applicable, select “**Person providing guarantee is different from the declarant**” or “**Person paying customs duty is different from the declarant**” into the declarant screen (Figure 12). The EORI number of the person providing the guarantee or person paying the customs duty is required only if they are different from the declarant.

The screenshot shows the 'Declarant' form in the NIES system. The form includes a sidebar with a tree view of navigation options. The main content area has a header with 'LRN: N/A' and 'Status: DRAFT'. Below this, there are two checkboxes: 'Person providing guarantee is different from the declarant' and 'Person paying customs duty is different from declarant'. The form fields are: Identification number (MT10001919), Name (Bajada Int. Solarsystems Ltd), Street and number (Triq il-Bett Valletta), City (Paola), Postcode (PLA 02), and Country (MT - Malta). At the top right, there are buttons for 'Validate', 'Save', and 'Submit'.

Figure 12 Declarant

#### 6.4.1.1. Contact Person

The “**Contact Person**” screen provides additional details about the declarant or the designated communication person if they are different from the declarant.

Click the “**Add**” button and enter the **Name**, **Email**, and **Phone** number of the contact person.

The screenshot shows the 'Contact Person' form in the NIES system. The sidebar is similar to the Declarant screen. The main content area has a header with 'LRN: N/A' and 'Status: DRAFT'. Below this, there is a table with columns for Name, Email, Phone, and Actions. The Name field contains the letter 'I'. The Actions column has a 'Remove' button.

Figure 13 Contact Person

### 6.4.2. Person Providing Guarantee

The “**Person Providing the Guarantee**” screen is mandatory to populate if the option “**Person providing guarantee is different from the declarant**” is selected in the “**Declarant**” section. This indicates that the guarantor is not the same as the declarant.

Enter the “**Identification number**” (EORI) of the Economic Operator. The system will automatically retrieve details associated with the EORI number, as assigned by Customs.

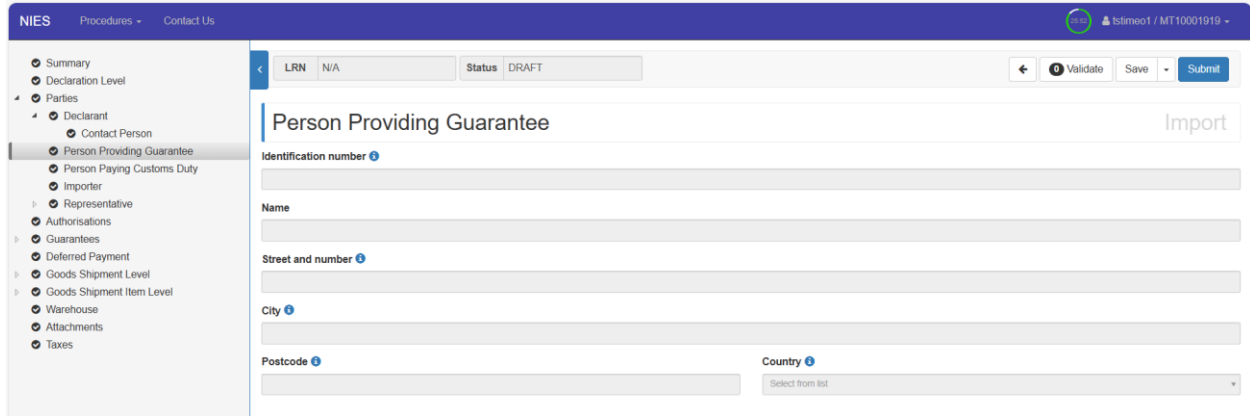


Figure 14 Person Providing Guarantee

**Note:** Person providing guarantee is not applicable for H2, H5 and H7 declaration categories.

### 6.4.3. Person Paying Customs Duty

The “**Person Paying Customs Duty**” screen is mandatory to populate if the option “**Person paying customs duty is different from the declarant**” is selected in the “**Declarant**” section. This indicates that the person paying customs duty is not the same as the declarant.

If “**Identification number**” (EORI) of the Economic Operator is entered, the system will automatically retrieve details associated with the EORI number, as assigned by Customs.

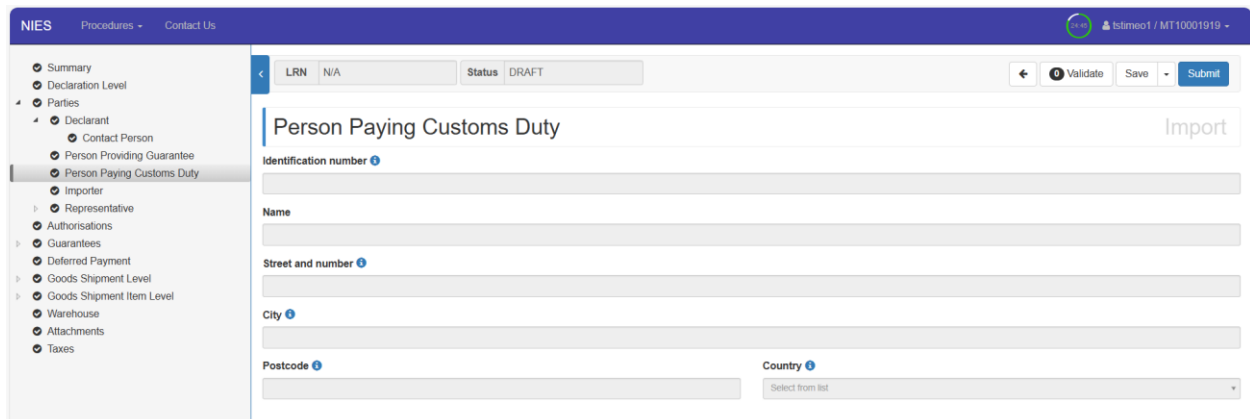


Figure 15 Person Paying Customs Duty

**Note:** Person paying customs duty is not applicable for H2, H4 and H7 declaration categories.

#### 6.4.4. Importer

With generating the customs declaration, the importer screen will automatically populate with the necessary information. The system retrieves data using the EORI number of the logged-in user. This indicates that the declarant and the importer are the same entity.

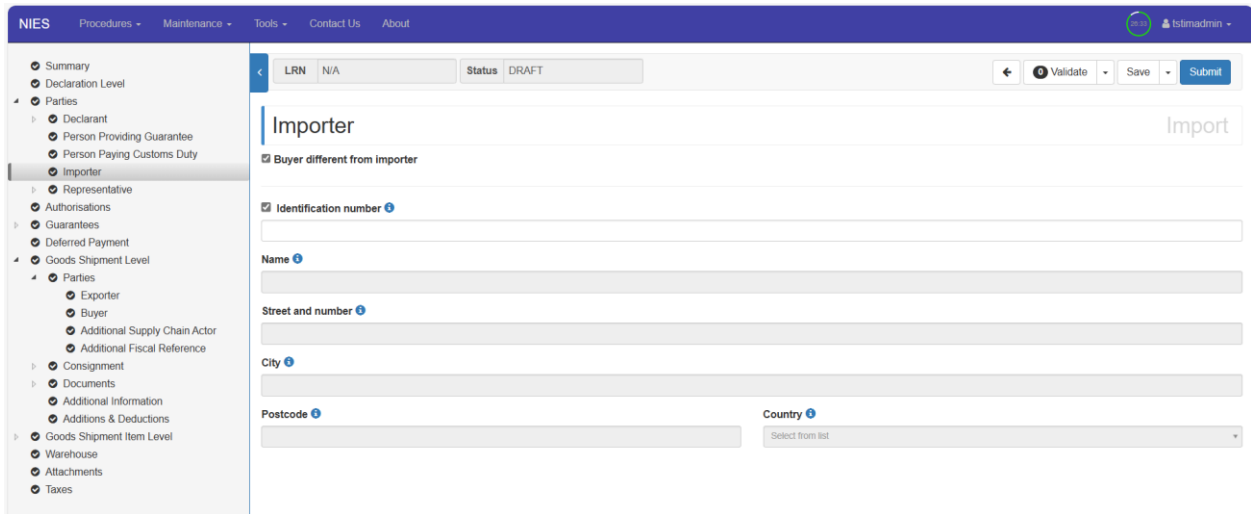


Figure 16 Importer

If applicable, select “**Buyer different from importer**” into the importer screen (Figure 16). The system will then open the buyer screen for data entry at the Goods Shipment level. Refer to section **Error! Reference source not found..Error! Reference source not found.** for more details.

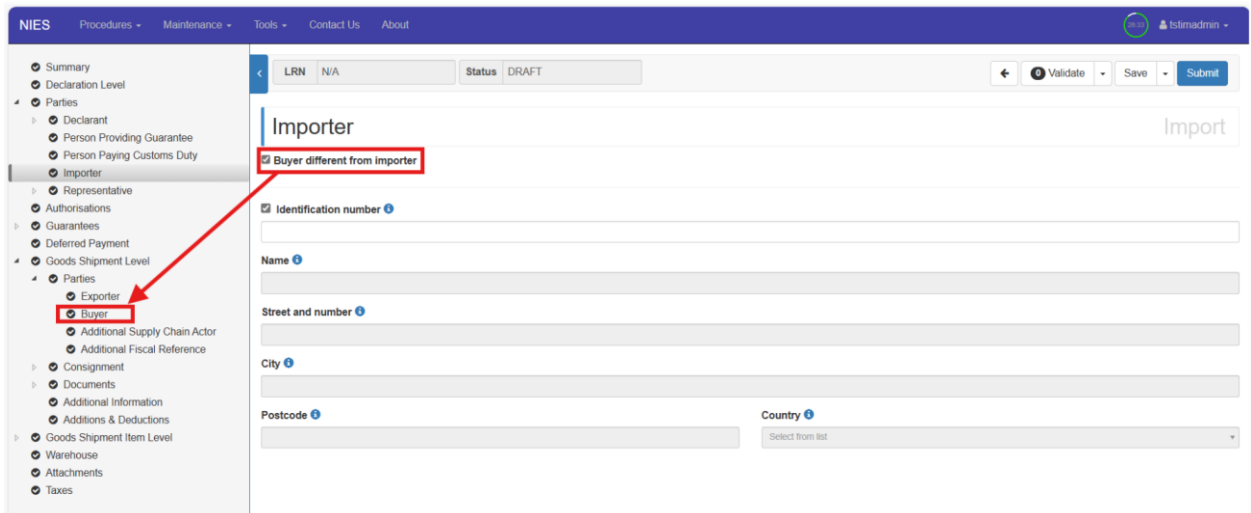


Figure 17 Buyer different from importer

**Note:** Where the buyer and the importer are identical this information does not need to be provided.

### 6.4.5. Representative

The “**Representative**” screen contains information about the person or entity acting on behalf of the importer or declarant. This is especially important when the importer is not handling the customs formalities directly but is using a third-party representative.

The “Representative” screen allows the user to populate the following details:

- **Status** - specifies the role of the representative, such as:
  - 1 – **Declarant** – declarant and importer are the same, the screen remains empty;
  - 2 – **Representative – Direct Representation** - the representative acts solely on behalf of the importer, with the importer being solely responsible (as per Article 18(1) of the Union Customs Code). Enter the clearance agent’s EORI in representative screen.
  - 3 - **Representative – Indirect Representation** - the representative assumes joint responsibility with the importer for the customs process.

Status	Importer	Declarant	Representative
No representation (1)	ABC Limited	ABC Limited	--
Direct representation (2)	ABC Limited	ABC Limited	Clearance Co Limited
Indirect representation (3)	ABC Limited	Clearance Co Limited	--

Table 5 Representation

- **Identification number (EORI)** - the system will automatically retrieve details associated with the EORI number;
- **Name and Address** - if the representative is a private individual.

Figure 18 Representative

#### 6.4.5.1. Contact Person

The “**Contact Person**” screen provides additional details about the representative and it is mandatory if status **2 – Representative – direct representation (within the meaning of Article 18(1) of the code)** in the section “**Representative**” is selected. Otherwise, the screen will not be active for other statuses.

Press the “**Add**” button and enter the **Name**, **Email**, and **Phone** number of the representative.

Figure 19 Contact Person

## 6.5. Authorisation

The “**Authorisation**” level allows user to enter details related to any specific authorisations required for the import process. This level is relevant if the import of goods is subject to special customs procedures or regulatory approvals. Multiple authorizations can be entered withing this screen.

Customs is in the process of registering the already existing authorisations in the Central Decisions System (CDS). The respective holders of the authorisations will be informed with the reference number which they shall be required to indicate in the customs declaration in the following cases:

- Requested procedure 51 (reference number includes IPO);
- Requested procedure 53 (reference number includes TEA);
- Requested procedure 71 (reference number includes CWP, CW1 or CW2);
- Requested procedure 46 or 48 (reference number includes OPO);
- Requested procedure 44 (reference number includes EUS).

On the other hand, authorisations for simplifications will also be required to be declared where applicable:

- Centralised clearance (reference number includes CCL);
- Entry into the declarant’s records (reference number includes EIR);
- Self-assessment (SAS);
- Simplified declaration with regular use (SDE).

Further authorisations are the Binding authorisations:

- Binding tariff information (reference number includes BTI);
- Binding origin information (reference number includes BOI);
- Binding valuation information (reference number includes BVI).

Press the button “**Add**” and enter the following details:

- **Authorisation Type** - select or specify the type of authorisation needed, using the relevant codes;
- **Reference number** - the unique identifier assigned to a specific authorisation, permit, or license. This number is provided by the relevant authority or regulatory body overseeing the importation of goods subject to special customs procedures or restrictions;

- **Holder of the authorisation** - the EORI number of the holder of the authorisation. This could be the importer, declarant, or a third-party representative responsible for complying with the terms of the authorisation.

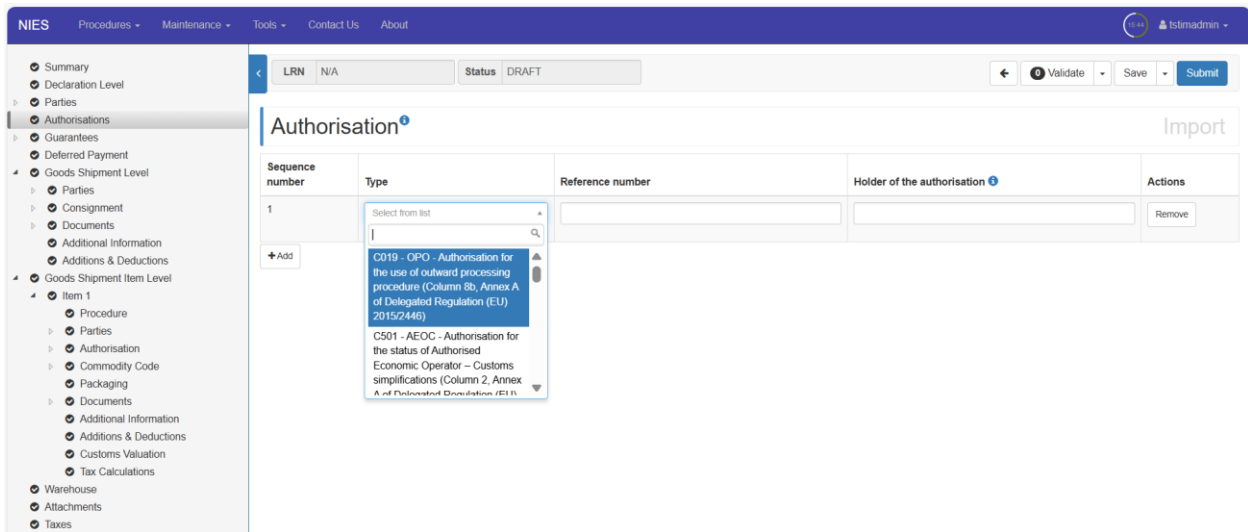


Figure 20 Authorisation

**Note:** The authorisation can be declared at either the Authorization level, the Goods Shipment item level, or both.

## 6.6. Guarantees

The “**Guarantee**” level allows users to enter and manage information related to customs guarantees. This is essential for securing the obligations associated with the import operation.

Guarantees are necessary under the following conditions:

- For “Declaration category” H1 [01, 07, 40, 42, 43, 45, 61, 63, 68] and “Declaration category” H3 [53], when using payment methods such as guarantee lodged with intervention agency, guarantee of the amount payable, individual guarantee account, agent's guarantee account, agent's guarantee – standing authority, agent's guarantee – individual authority, or postponed payment under the VAT system.
- For “Declaration category” H4 [51], except when the previous procedure is [11].
- For “Declaration category” H1 [44, 46, 48].

No guarantee is required for simplified customs declarations. Additionally, guarantees are not needed if “Declaration category” H2 [71] is declared or if “Additional procedure code” F15 (special fiscal territories) is declared.

Regarding “**Guarantee Type**”, the user should enter the appropriate code corresponding to the description as specified in Table 5.

Code	Description
0	For guarantee waiver (Article 95(2) of the Code)
1	For comprehensive guarantee (Article 89(5) of the Code)
2	For individual guarantee in the form of an undertaking by a guarantor (Article 92(1)(b) of the Code)

3	For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 92(1)(a) of the Code)
4	For individual guarantee in the form of vouchers (Article 92(1)(b) of the Code and Article 160)
5	For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council (Article 89(9) of the Code) Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009, p. 23).
8	For guarantee not required for certain public bodies (Article 89(7) of the Code)
B	For guarantee furnished for goods dispatched under TIR procedure
C	For guarantee not required for goods carried by fix transport installations (Article 89(8)(b) of the Code)
D	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(a) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
E	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(b) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
F	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(c) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
G	For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(d) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)
H	For guarantee not required for goods placed under the Union transit procedure in accordance with Article 89(8)(d) of the Code
I	For individual guarantee in another form which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid (Article 92(1)(c) of the Code)
J	Guarantee not required for the journey between customs office of departure and customs office of transit - Article 10(2)(b) of the Convention of 20 May 1987 on a common transit procedure
R	For guarantee not required for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways (Article 89(8)(a) of the Code)

Table 6 Guarantee type

On the first screen, you will need to select appropriate “**Guarantee Type**” from drop down menu. Use the relevant “**Other Guarantee Reference**” to indicate the type of guarantee being used for the specific operation.

Figure 21 Guarantee

The “**Guarantee**” screen provides multiple fields where users can enter information for several guarantees. For each guarantee, the following details are required (Figure 22):

- **Access code** – enter the code of the type of guarantee being used (Comprehensive Guarantee (CGU), Individual Guarantee (IGU), Cash Deposit (CD) or Other Guarantee Types). The access code is also required with above-mentioned “Guarantee types” and where the declarant is different from the “Person providing the guarantee”;
- **Currency** - enter the currency in which amount to be covered is established;
- **Amount to be covered** - the amount of customs debt that can incur or has incurred in relation to the particular declaration, thus to be covered by the guarantee;
- **Customs office of guarantee** - the reference number of the office where the guarantee is registered.

Figure 22 Guarantee Reference

## 6.7. Deferred Payment

The “**Deferred Payment**” level allows authorised users to defer the payment of customs duties and taxes for imported goods. Instead of paying at the time of import, users can postpone payments until a later date, typically at the end of a designated period (e.g., monthly).

If applicable, the account number should also be provided. In case of deferred payment, the one could be referred both *as deferred payment of import and export duty and as tax credit*.

Figure 23 Deferred Payment

## 6.8. Goods Shipment Level

The “**Goods Shipment Level**” provides key details about the shipment of goods, including information regarding nature of the goods, the shipping process, and logistical details related to transport. It plays an essential role in ensuring that both - customs authorities and importers have a clear understanding of the items being imported, the transportation method, and any compliance requirements.

Need to be enter the following details:

- **Nature of transaction** - using the relevant Union codes and headings, enter the type of transaction concerned;
- **Invoice currency** - using the relevant code, enter the currency in which the commercial invoice was drawn up;
- **Country of Dispatch** - enter the relevant Union code for the country where the transit movement started and the transit declaration was submitted. If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter the relevant Union code to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such a stoppage or commercial transaction has taken place, indicate the last intermediate country;
- **Country of destination** - using the relevant Union code, enter the country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

### *Delivery Terms*

- **Incoterm code** – select from the list;
- **Incoterm text** – populates automatically from the system, based on the incoterm code;
- **Un/Locode** – enter the UN/LOCODE for the place of destination. In case of sea traffic, enter the UN/LOCODE for the location where delivery occurs beyond the port of unloading. In case of air traffic, enter the destination of goods using the UN/LOCODE;
- **Location** - where the UN/LOCODE is not available, enter the name of the place of destination;
- **Country** – in case of sea traffic, where the UN/LOCODE is not available, enter the country code where delivery occurs beyond the port of unloading. In case of air traffic, where the UN/LOCODE is not available, enter the country code for the place of destination.

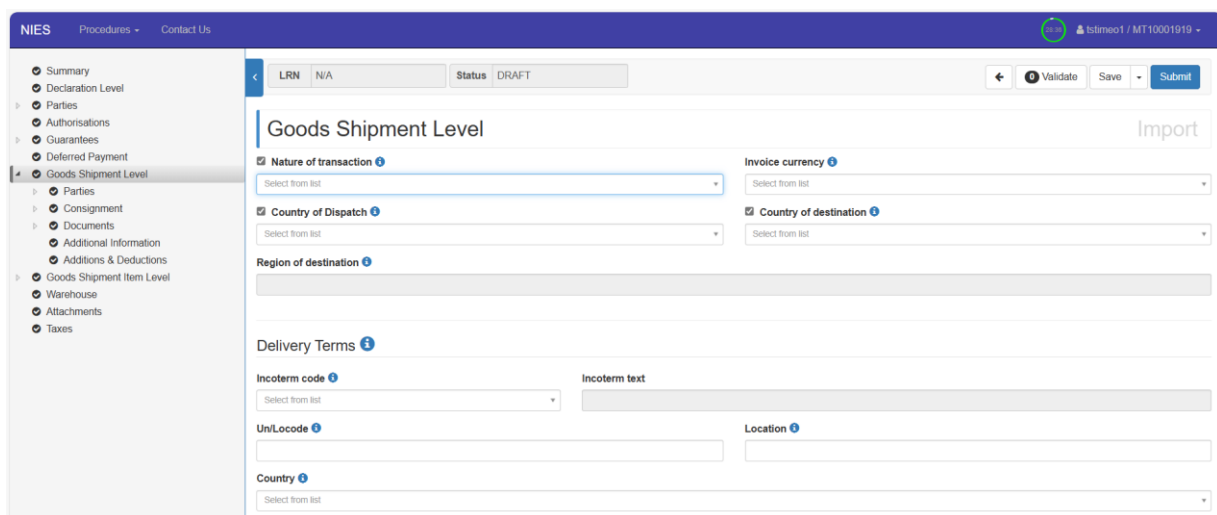


Figure 24 Goods Shipment Level

**Note:** If you want to enter the first part of the screen information at the item level, you can uncheck the boxes. This will lock the fields at the current level and make them available at the Goods Shipment Item Level.

### 6.8.1. Parties

In the “**Goods Shipment Level**” part of a customs declaration, the section “**Parties**” contains detailed information about the various entities involved in the shipment process. This includes the “**Exporter**”, “**Additional Supply Chain Actors**” and any “**Additional Fiscal References**”. Each of these entities plays a specific role in the logistics, financial, and regulatory aspects of the shipment, ensuring that the goods are transported, processed, and taxed properly.

#### 6.8.1.1. Exporter

The “**Exporter**” is the last seller of the goods prior to their importation into the Union. Details provided under this section include:

- **If the checkbox is selected, enter details here; otherwise, enter details at the item level.** – in cases, where the seller’s details should be entered at the item level;
- **Seller different from exporter** – select the check box, if applicable;
- **Identification number** - enter the EORI number of the last seller of the goods prior to their importation into the Union.

Where facilitations are granted in the framework of a third country traders partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Where an “**Identification number**” is required, the EORI number of the person concerned as referred according to Article 1(18) should be populated. If an EORI number has not been assigned to the exporter then the number requested by the legislation of the Member State concerned within export is to be populated.

The system will automatically retrieve details associated with the EORI number, as assigned by Customs.

If the declarant does not have the exporter's EORI, then the “**EORI Reference**” option should be deselected and the exporter's full name and address must be provided.

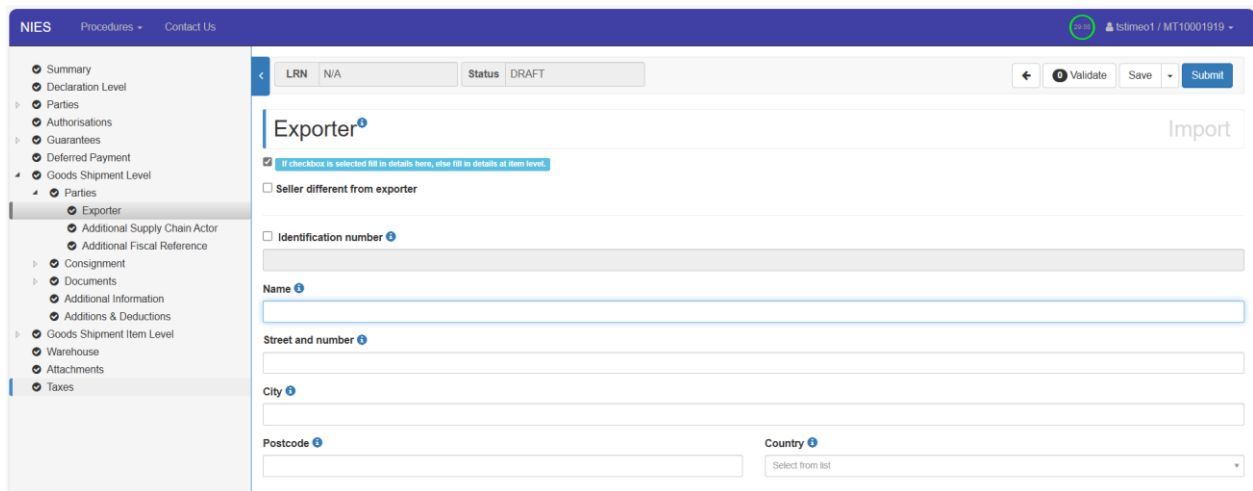


Figure 25 Exporter

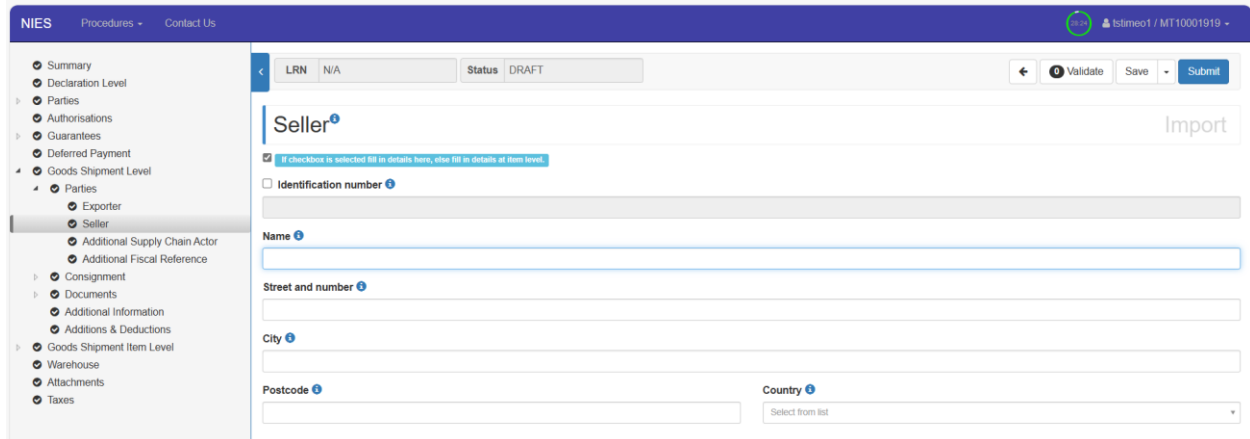
**Note:** The exporter data can be entered at either the Goods Shipment Level or Goods Shipment Item Level.

### 6.8.1.2. Seller

If you are selected check box **“Seller different from exporter”** at the exporter screen, then seller screen will be mandatory and displayed at the Goods Shipment level as part of the Party section.

Enter seller’s EORI number and the system will retrieve the necessary data.

Where the seller is different from the Exporter, enter the full name and address of the seller of the goods, if his EORI number is not available to the declarant.



The screenshot shows the NIES Seller form. The top navigation bar includes 'NIES', 'Procedures', and 'Contact Us'. The main header displays 'LRN N/A' and 'Status DRAFT'. On the right, there are buttons for 'Validate', 'Save', and 'Submit'. The left sidebar contains a tree view of the system's sections, with 'Seller' selected under 'Goods Shipment Level'. The main form area is titled 'Seller' and includes an 'Import' button. A checkbox is checked with the text 'If checkbox is selected fill in details here, else fill in details at item level.' Below this, there is an 'Identification number' field. The form also contains fields for 'Name', 'Street and number', 'City', 'Postcode', and 'Country' (with a dropdown menu labeled 'Select from list').

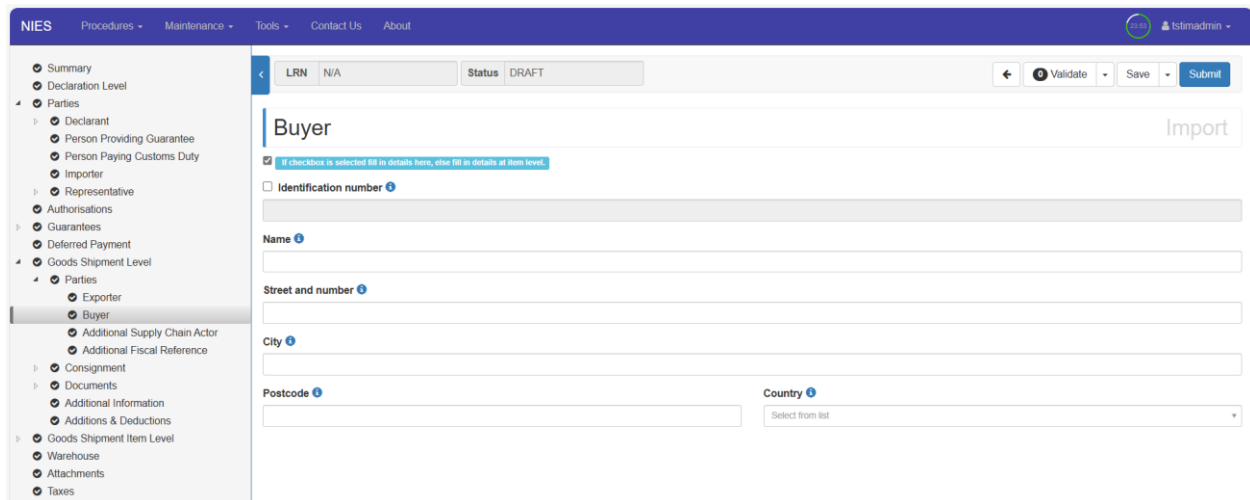
Figure 26 Seller

**Note:** The seller data can be entered at either the Goods Shipment Level or the Goods Shipment Item Level, but only at the level where the exporter is populated.

### 6.8.1.3. Buyer

If you are selected check box **“Buyer different from importer”** at the Party level – Importer screen, then buyer screen will be mandatory and displayed at the Goods Shipment level as part of the Party section.

If you know the buyer’s EORI number, enter it in the **“Identification number”** field, and the system will automatically retrieve the necessary data. Otherwise, you can manually enter the buyer’s name and address.



The screenshot shows the NIES Buyer form. The top navigation bar includes 'NIES', 'Procedures', 'Maintenance', 'Tools', 'Contact Us', and 'About'. The main header displays 'LRN N/A' and 'Status DRAFT'. On the right, there are buttons for 'Validate', 'Save', and 'Submit'. The left sidebar contains a tree view of the system's sections, with 'Buyer' selected under 'Goods Shipment Level'. The main form area is titled 'Buyer' and includes an 'Import' button. A checkbox is checked with the text 'If checkbox is selected fill in details here, else fill in details at item level.' Below this, there is an 'Identification number' field. The form also contains fields for 'Name', 'Street and number', 'City', 'Postcode', and 'Country' (with a dropdown menu labeled 'Select from list').

Figure 27 Buyer

#### 6.8.1.4. Additional Supply Chain Actor

Additional supply chain actor can be indicated under this section in order to demonstrate that the entire supply chain was covered by the economic operators, holders of the AEO status.

Examples of additional supply chain actors

Role code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components.
FW	Freight forwarder	Party undertaking forwarding of goods.
MF	Manufacturer	Party which manufactures goods.
WH	Warehouse keeper	Party taking responsibility for goods entered into a warehouse.

Table 7 Additional Supply Chain Actor

Select a “**Role**” from the drop-down menu and “**Identification number**”- the EORI number or third country unique identification number shall be declared when such number was assigned to the party.

Multiple “Additional supply chain actor” can be declared.

Figure 28 Additional Supply Chain Actor

Note: The additional supply chain actor data can be entered at either the Goods Shipment Level or the Goods Shipment Item Level.

#### 6.8.1.5. Additional Fiscal Reference

“**Additional Fiscal Reference**” section provides the VAT identification number issued by the Member State of importation to the person who is liable for the payment of the VAT in that Member State, when:

- the VAT due is paid to the customs authorities or;
- the VAT due is accounted for when filing the VAT return for the period of the importation or;
- a VAT exemption applies. "If the VAT will be paid in the VAT return, provide the VAT identification number of the person concerned.

Using the relevant code enter the “**Role**” of the party:

Role code	Party	Description
FR1	Importer	Person or persons designated or recognised as liable for the payment of value added tax by the Member State of importation.
FR2	Customer	Person liable for the payment of Value Added Tax on the intra-Union acquisition of goods.
F3	Tax representative	Tax representative liable for the payment of value added tax in the Member State of importation appointed by the importer
F4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment.
F5	Vendor (IOSS)	Taxable person making use of the special scheme for distance sales of goods imported from third countries or third territories.
F7	Taxable person or of the person liable for payment of VAT	VAT identification number of the taxable person or of the person liable for payment of VAT where the payment of VAT is postponed.

Table 8 Poles

Enter the **VAT identification number** of the taxable person or of the person liable for payment of VAT, if VAT payment is postponed, as per Article 211(2) of Directive 2006/112/EC.

Figure 29 Additional Fiscal Reference

### 6.8.2. Consignment

The “**Consignment**” section provides detailed information about the movement of goods from the point of origin to its final destination. It tracks and manages the various aspects of shipment, ensuring smooth handling and compliance with regulatory requirements.

Consignment Details:

- Mode of Transport at the border** – this refers to the active means of transport which will be used to enter the Customs territory of the Union.
  - Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union (H1 to H4).
  - Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the fiscal territory concerned (H5).

- **Inland mode of transport** - using the relevant Union code, enter the mode of transport upon arrival.

#### *Arrival Transport Means*

- **Type of identification** - using the relevant Union code, enter the type of the identification number;
- **Identification number** - data requirements (H1 and H3 to H5) - enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

- Means of transport - Method of identification;
- Sea and inland waterway transport - Name of vessel;
- Air transport - Number and date of flight (where there is no flight number, enter the aircraft's registration number);
- Road transport - Vehicle and/or trailer registration number;
- Rail transport - Wagon number.

#### *Active Border Transport Means*

- **Nationality** - using the relevant Union code, enter the nationality of the active means of transport crossing the Union's external frontier. In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

- **Reference number UCR** - This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question.

It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.

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 (H7).

- **Gross mass** - Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods (H1 to H7, I1 and I2).

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

- The pallet forms a separate item on the customs declaration.
- The duty rate for the item in question is based on the gross weight and/or the tariff quota for the item in question is managed in measurement unit 'gross weight'. Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on GS level.

Not for use in the case of postal consignments or carriage by fixed transport installations.

The screenshot shows the 'Consignment' form in the NIS system. The left sidebar contains a navigation menu with 'Consignment' selected. The main form area has a title 'Consignment' and an 'Import' button. Below the title, there are several sections: 'Mode of transport at the border' with a dropdown menu; 'Inland mode of transport' with a dropdown menu; 'Arrival Transport Means' with a 'Type of identification' dropdown and an 'Identification number' text field; 'Active Border Transport Means' with a 'Nationality' dropdown; and two checkboxes at the bottom: 'Reference number UCR' and 'Gross mass' (with a unit of 'Kg' and a value of '0'). At the top right, there are buttons for 'Validate', 'Save', and 'Submit', and a status indicator 'DRAFT'.

Figure 30 Consignment

### 6.8.2.1. Transport Equipment

“**Transport Equipment**” should be selected if the consignment is *Containerised*, otherwise should be left unselected.

In case that the consignment is containerised, populate the following details:

- **Container identification number** - marks (letters and/or numbers) which identify the container.
  - For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.
  - In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.
  - In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.
  - If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.
  - For swap bodies and semi-trailers, the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.
- **Seal numbers** – multiple field - the number(s) of the Seal used to seal the shipping container.

The screenshot shows the 'Transport Equipment' form in the NIS system. The left sidebar contains a navigation menu with 'Transport Equipment' selected. The main form area has a title 'Transport Equipment' and an 'Import' button. Below the title, there is a 'Container indicator' section with two radio buttons: 'Containerised' (selected) and 'Not Containerised'. Below this is a table with the following columns: 'Sequence number', 'Container identification number', 'Seal numbers', and 'Actions'. The table contains two rows of data. The first row has '1' in the sequence number column, 'COSI 23444' in the container identification number column, and '998JH | HGH77' in the seal numbers column. The second row has '2' in the sequence number column, an empty container identification number field, and an empty seal numbers field. At the bottom left of the table, there is an '+Add' button.

Sequence number	Container identification number	Seal numbers	Actions
1	COSI 23444	998JH   HGH77	Remove
2			Remove

Figure 31 Transport Equipment

### 6.8.2.2. Location of Goods

Under section “**Location of Goods**” by using the relevant codes, the user can specify the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods.

This new data group indicates combinations of the “Type of location” and “Qualifier of identification” which are the following:

Type of location	Qualifier of identification code
A [Designated location]	T [Postcode address] U [UN/LOCODE] V [Customs office identifier] W [GNSS coordinates] Z [Address]
B [Authorised place]	T [Postcode address] U [UN/LOCODE] X [EORI number] Y [Authorisation number]
C [Approved place]	T [Postcode address] U [UN/LOCODE] W [GNSS coordinates] X [EORI number] Y [Authorisation number] Z [Address]
D [Other]	T [Postcode address] U [UN/LOCODE] W [GNSS coordinates] Z [Address]

Table 9 Location of Goods

Only one Type of location is to be used at the same time.

- **Type of location** – enter the relevant code specified for type of location]
- **Qualifier of identification** – enter the relevant code for the identification of the location. Based on the used qualifier only the relevant identifier shall be provided.

Figure 32 Location of Goods

### 6.8.3. Documents

The “**Documents**” section includes all documents related to the consignment, ensuring that all necessary paperwork is available for customs processing. This section encompasses various types of documents, including:

- **Previous Documents** – References to prior declarations or documentation linked to earlier stages of the shipment;
- **Transport Documents** – Includes airway bills, bills of lading, CMR (road transport documents), and other shipping-related paperwork;
- **Supporting Documents** – Any additional documents required to verify the shipment, such as invoices, packing lists, or certificates of origin;
- **Additional Reference Documents** – Other relevant documentation that may be needed for customs clearance, including permits, licenses, and compliance certificates.

This section ensures that all necessary documentation is properly recorded and accessible for review during the import process.

**Note:** If the documents apply to all items in the consignment, they should be entered at the Goods Shipment Level. Otherwise, if the documents are specific to individual items, they must be entered at the Goods Shipment Item Level for each item separately.

#### 6.8.3.1. Previous Document

Under “**Previous Document**” section details relating to the previous document could be indicated. By populating the details related to the “writing-off” of the goods declared in the concerned declaration and in relation with the ending of the temporary storage.

On the screen previous document populate the following data:

- **Type** – using the relevant code, indicate the type of the document;
- **Reference number** - enter the reference for the temporary storage declaration or to any previous document (H1 to H5, H8, I1 and I2).  
The goods item number\*\*\* shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.  
In case of supplementary declaration, enter the MRN for the simplified declaration that was previously lodged.  
If the entry summary declaration and the customs declaration are lodged separately, using the relevant Union code, enter the MRN of the entry summary declaration or any other previous document (H6 and H7).

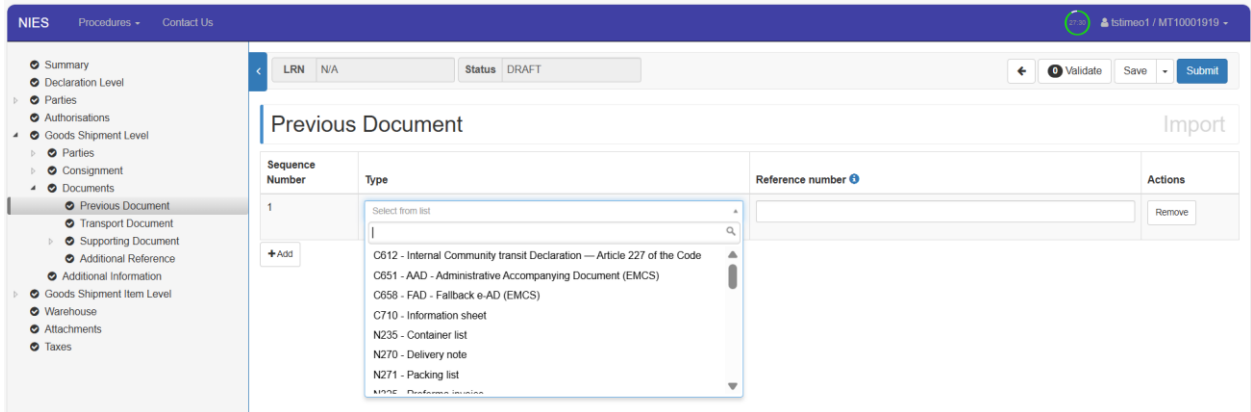


Figure 33 Previous Document

### 6.8.3.2. Transport Document

“**Transport Document**” section defines “**Type**” and “**Reference number**” of the transport document.

Details:

- **Type** - using the relevant codes, indicate the type of the document;
- **Reference number** - this information shall refer to the transport document with which the goods have been brought into the customs territory of the Union.

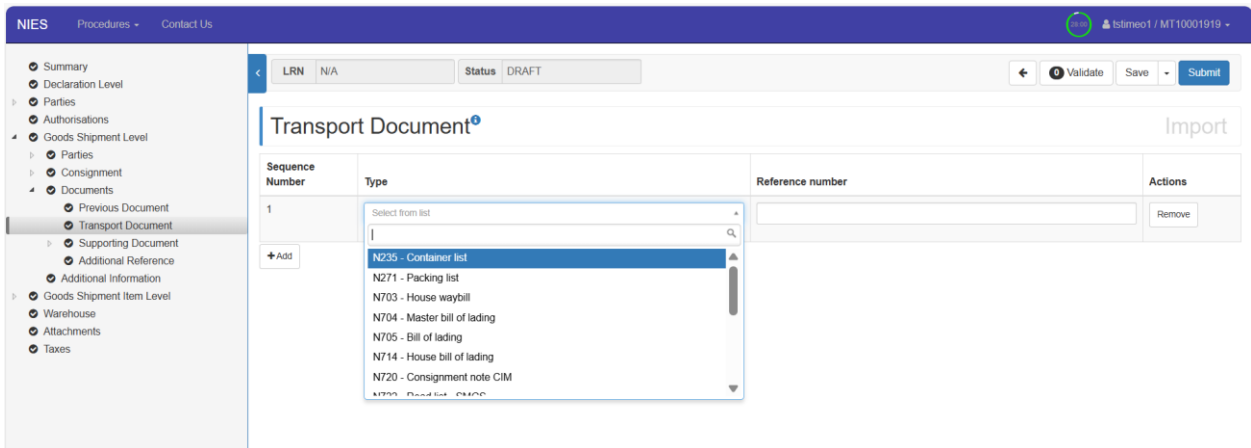


Figure 34 Transport Document

### 6.8.3.3. Supporting Document

The “**Supporting Document**” section indicates details relating to the supporting document.

The details related to the writing-off of the goods declared in the declaration concerned, in relation with the import licences and certificates are to be populated under this section.

Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off amount or quantity and the respective measurement unit.

Details:

- **Type** - using the relevant codes, indicate the type of the document;

- **Reference number:**

- Identification or reference number of Union or international documents or certificates produced in support of the declaration;
- Identification or reference number of national documents or certificates produced in support of the declaration.

Figure 35 Supporting Document 1

Supporting Document (1) screen:

- **Document Line-Item Number** - enter the sequential number of the item in the supporting document (e.g. certificate, licence, permit, entry document etc.), corresponding to the item in question;
- **Date of validity** - enter the end date of validity of the licence or certificate concerned.

Figure 36 Supporting Document 2

#### 6.8.3.4. Additional Reference

Details of additional reference screen:

- **Type** - using the relevant Union codes, enter the details required by any specific rules applicable;
- **Reference number** - reference number for any additional declarations made which is not covered by Supporting Document, transport document or additional information.

Figure 37 Additional Reference

#### 6.8.4. Additional Information

Use “**Additional Information**” section in relation to information for which Union legislation does not specify the field in which it is to be entered. According to Article 163 UCC, and according to Annex A DA section 8 F.

Type any information provided by the declarant that may deem useful for the release for free circulation of the item concerned (H7).

Code	Description	Additional information
00100	Application for the authorisation of the use of a special procedure other than transit based on the customs declaration.	“Simplified authorisation”
00700	Discharge of inward processing.	“IP” and the relevant authorisation number or INF number.
00800	Discharge of inward processing (specific commercial policy measures).	“IP CPM”
00900	Discharge of temporary admission	“TA” and the relevant authorisation number
01000	The personal baggage of a diplomatic agent shall be exempt from inspection.	“Diplomatic Goods - Exempt from inspection”

Table 10 Additional Information

Details of additional information screen:

- **Code** - enter the relevant Union code, and, if applicable, the code provided for by the Member State concerned;
- **Text** - any information provided by the declarant that may deem useful for the release for free circulation of the item concerned (H7).

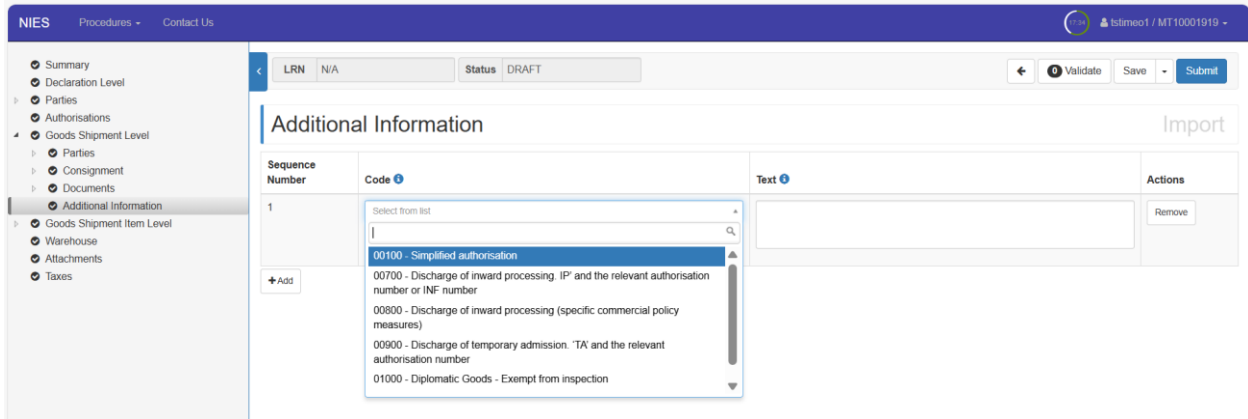


Figure 38 Additional Information

## 6.9. Goods Shipment Item Level

The “Goods Shipment Item Level” is designed to handle multiple entries, allowing the user to input numerous goods items. This enables the user to manage and track several items within a single shipment efficiently.

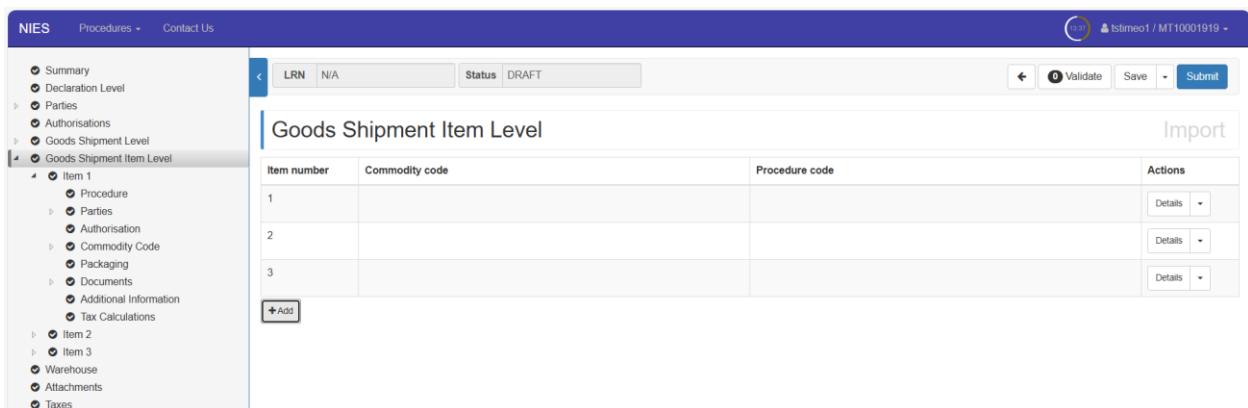


Figure 39 Goods Shipment Item Level

### 6.9.1. Item section

Item screen details:

- **Reference number UCR** - This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question. It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.
- **Description of goods** - This is the normal trade description of this item. It must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification. Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods (H1 to H5, I1). It is a plain language description that is precise enough for Customs services to be able to identify the goods (H6 and H7).
- **Nature of transaction** – auto-populates based on the information filled in the Goods Shipment level;

- **Gross mass** - the gross mass is the weight of goods including packaging, but excluding the carrier's equipment for the declaration.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be 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.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods (H1 to H7, I1 and I2).

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

- The pallet forms a separate item on the customs declaration.
- The duty rate for the item in question is based on the gross weight and/or the tariff quota for the item in question is managed in measurement unit 'gross weight'.

Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on GS level.

- **Net mass** - enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be 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.

A net mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

- **Country of origin** - enter the relevant Union code for the country of non-preferential origin, as defined in Title II Chapter 2 of the Code. Country of preferential origin is required where a preferential treatment is applied or not applied using the appropriate Preference code.
- **Country of preferential origin** - if a preferential treatment based on the origin of the goods is requested in D.E. 14 11 000 000 Preference, enter the country or region/group of countries of preferential origin.
- **Country of destination** - auto-populates based on the information filled in the Goods Shipment level;
- **Region of destination** - auto-populates based on the information filled in the Goods Shipment level;
- **Country of dispatch** - auto-populates based on the information filled in the Goods Shipment level;
- **Item amount invoiced** - price of the goods for the declaration item concerned, expressed in the currency unit declared in D.E. 14 05 000 000 Invoice currency.
- **Statistical value** - enter the statistical value expressed in the currency unit the code for which may appear in D.E. 14 17 000 000 Internal currency unit, or, in the absence of such a code in D.E. 14 17 000 000 Internal currency unit, in the currency of the Member State where the export/import formalities are completed, in accordance with the Union provisions in force.'
- **Stat value computed** – check box;
- **Additional remarks** – notes, if applicable.

Figure 40 Item details

### 6.9.1.1. Procedure

Using the relevant Union codes, enter the procedure for which the goods are declared.

- **Requested procedure** - Using the relevant codes, specify the customs procedure for the goods being entered;
- **Previous procedure** - using the relevant codes, indicate the customs procedure from which the goods are being removed;
- **Additional procedure** - the additional procedure code has been detached from the “Requested procedure” and “Previous procedure” since the declarant shall be able to declare more than one additional procedure code:
  - C01 Relief from import duty on personal effects + F45 Relief from VAT on personal effects;
  - C07 Relief from import duty on low value consignments + F49 Special arrangements – payment of VAT (H7 declaration);
  - F16 Goods introduced in the context of trade between the Union and countries with which it has formed a customs union + 006 Exemption from VAT.

Figure 41 Procedure



#### 6.9.1.4.1. TARIC Additional Codes

The “**TARIC Additional Codes**” section is a multiple-entry field, allowing the user to input multiple TARIC additional codes for goods.

Enter the TARIC additional code(s) corresponding to the item in question.

Figure 43 TARIC Additional Codes

#### 6.9.1.4.2. National Additional Codes

The “**National Additional Codes**” section is a multiple-entry field, allowing the user to input multiple TARIC additional codes for the goods.

Enter the national additional code(s) corresponding to the item in question.

Figure 44 National Additional Codes

#### 6.9.1.5. Packaging

The “**Packaging**” section contains the following details about packaging of the goods:

- **Shipping marks** - includes any identifying marks, labels, or numbers on the packaging. Free form of description of the marks and numbers on transport units or packages;
- **Type of packages** - specifies the type of packaging used, select from the list;
- **Number of packages** - total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged. This information shall not be provided where goods are in bulk.

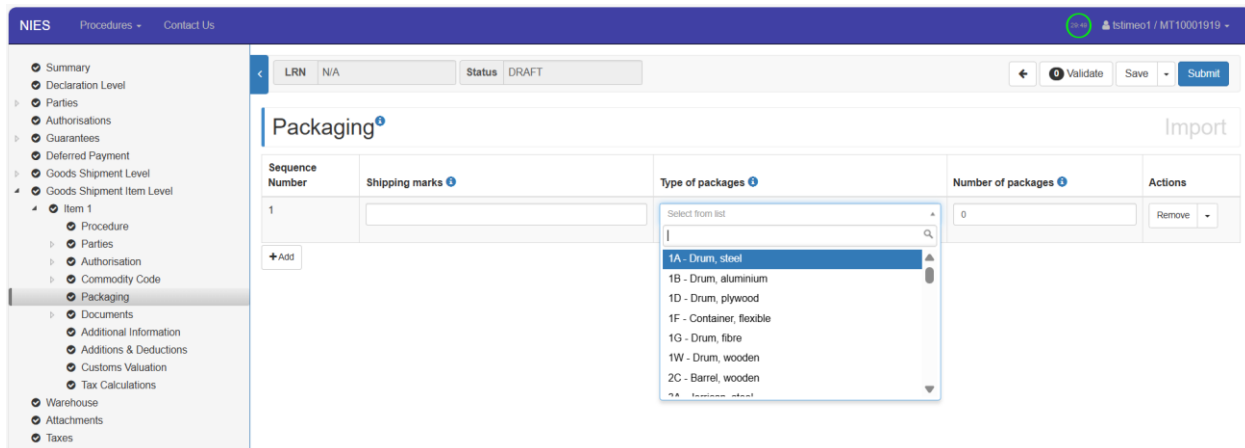


Figure 45 Packaging

#### 6.9.1.6. Documents

The “**Documents**” section contains the same types of documents as “**Goods Shipment Level**” section. However, in the “**Documents**” section, these documents are managed at the Item level. This means that the relevant documents must be provided individually for each item of goods, ensuring a separate set of documents for every item in the shipment, if applicable. For further information, refer to section [6.8.3 Documents](#).

#### 6.9.1.7. Additional Information

The “**Additional Information**” section contains the same information as the “**Goods Shipment Level**” section. However, in the “**Additional Information**”, this information managed at the Item level. This means that the relevant additional information must be provided individually for each item of goods, if applicable. For further information, refer to section [6.8.4 Additional Information](#).

#### 6.9.1.8. Additions & Deductions

Details of additions and deductions screen:

- **Code** - for each type of addition or deduction relevant for a given goods item, enter the relevant code;
- **Currency** - currency code as referred to in introductory note 13 number 2\*\*\*\*;
- **Amount** - for each type of addition or deduction relevant for a given goods item, enter the corresponding amount in national currency that has not yet been included in or deducted from the item price;
- **Amount in Euro** – automatic calculation.

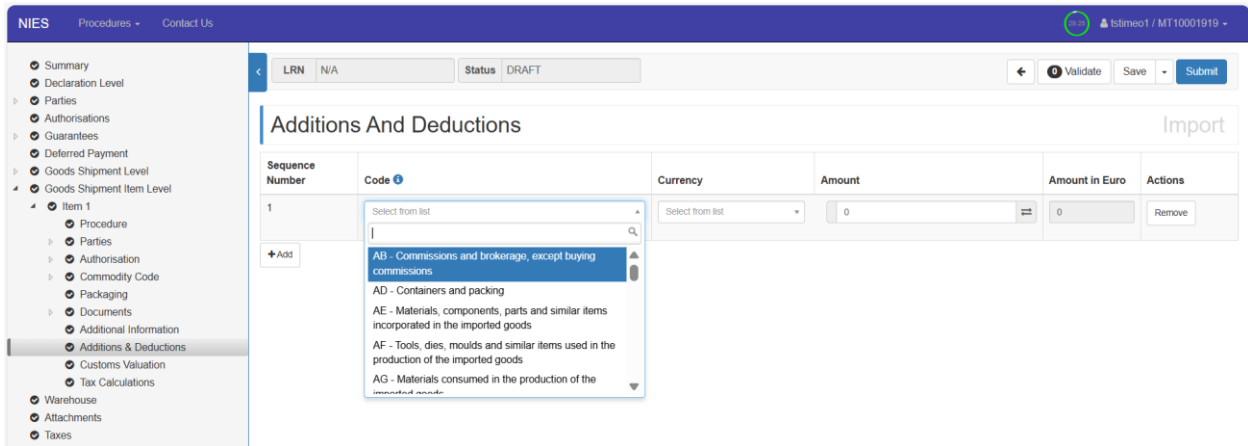


Figure 46 Additions and Deductions

### 6.9.1.9. Customs Valuation

The “**Customs Valuation**” section describes the details related to the calculation of the customs value of the goods. This section ensures that the correct value is declared for customs purposes and include the following information:

- **Valuation Method** - the method used to determine the customs value (e.g., transaction value, deductive value, computed value). Using the relevant Union code, enter the valuation method used;

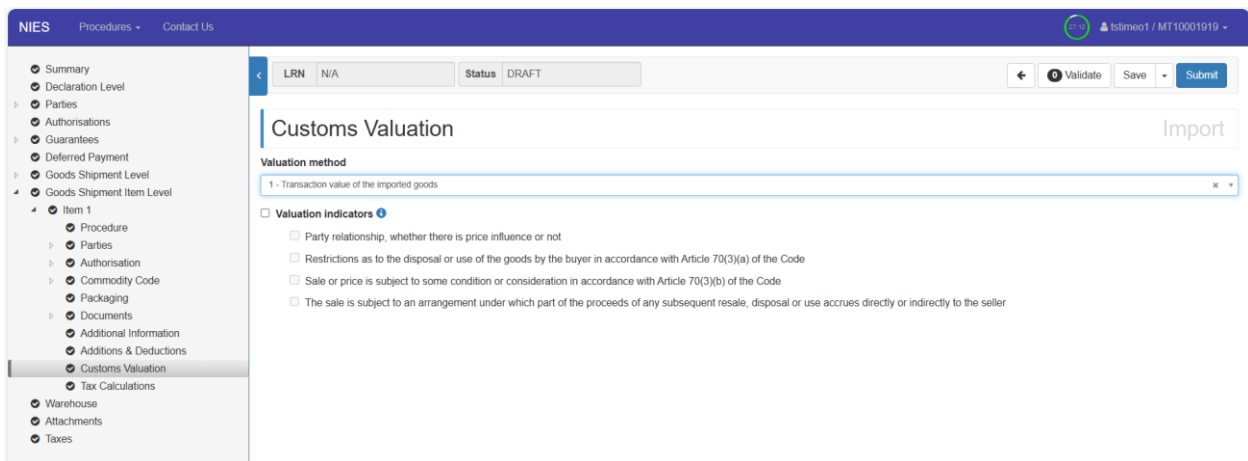


Figure 47 Valuation method

**Note:** The declarant shall fill in this data in the applicable data sets. Codes 2 to 6 are **not** to be declared without prior consultation and acceptance of the Valuation Unit

- **Valuation indicators** – valuation indicators help customs authorities verify that the declared customs value accurately reflects the total cost of the goods being imported.

Valuation indicators may be waived with ‘Valuation method’ codes 2 – 6 (as already mentioned these codes can be declared only after consultation and approval of Valuation unit. This same unit shall also decide whether ‘Valuation indicators’ may be waived or otherwise where ‘Valuation method’ codes 2 – 6 are concerned

Valuation indicators are required when the value of the imported goods exceeds EUR20,000 and where ‘Valuation method’ code 1 (Transaction value) is declared

Valuation indicators are not required:

- Where the value of the imported goods is less than or equal to EUR20,000 provided imported goods do not constitute split or multiple consignments from the same consignor to the same consignee [8V01];

Where the importation is of a non-commercial nature [8V02]; or

- Continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions [8V03].

The screenshot displays the 'Customs Valuation' form in the NIS system. The 'Valuation method' is set to '1 - Transaction value of the imported goods'. Under the 'Valuation Indicators' section, four checkboxes are present, all of which are currently unchecked. The interface also features a navigation sidebar on the left and a top header with the system name and user information.

Figure 48 Valuation Indicators

#### 6.9.1.10. Tax Calculations

The “**Tax Calculation**” section represents the components involved in determining the tax amount applied to that specific item. This section includes the following information which is automatically calculated by the system:

- **Customs value** - The currency unit and customs value in which the commercial invoice was drawn up. In the absence of a currency unit, please use the Member State currency unit where the declaration formalities are completed, in accordance with the Community provisions in force.
- **Tax type** - the tax types for each type of duty or tax applicable to the goods concerned;
- **Calculation type** - refers to the method or formula used to determine the amount of tax or duty owed on a particular transaction or item. Different taxes and duties may have different calculation types based on factors such as the type of goods or services involved, the transaction value, or specific regulations;
- **Method of payment** - the method of payment applied;
- **Tax base amount** - the duty or tax base applicable (value, weight or other);
- **Tax rate** - the rates for each of the duties and taxes applicable;
- **Measurement unit and qualifier** - the measurement units laid down in Union legislation, as published in TARIC. Additional qualifier can be used, where applicable;
- **Quantity** - the writing-off quantity;
- **Tax amount** – the amount for the row.

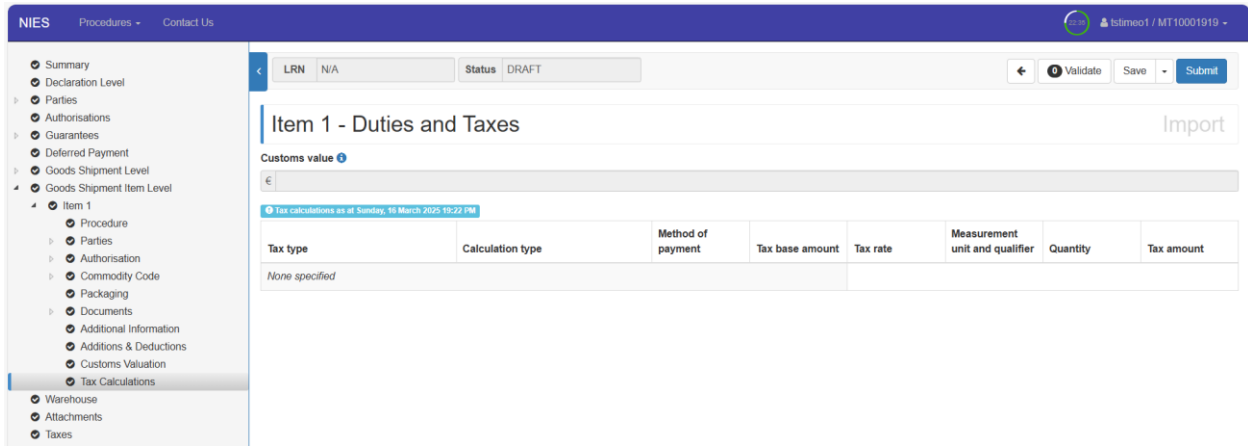


Figure 49 Tax Calculation

## 6.10. Warehouse

The “Warehouse” section is applicable specifically for H2 declarations. When the user selects the procedure at the item level, the Warehouse Identification field becomes available for input.

- **Warehouse Identification Number:** Enter the unique identifier assigned to each warehouse.
- **Warehouse Type:** This field will be automatically filled based on the Warehouse Identification Number input.

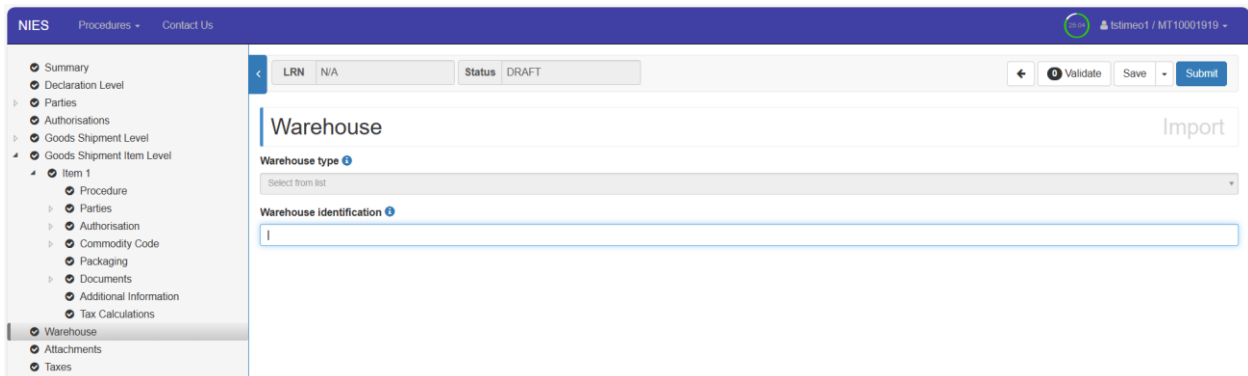


Figure 50 Warehouse

## 6.11. Attachments

The “**Attachments**” section enables users to upload and manage various types of documents. It includes options to specify the type of document, provide a brief caption, and view the filename of the attached files.

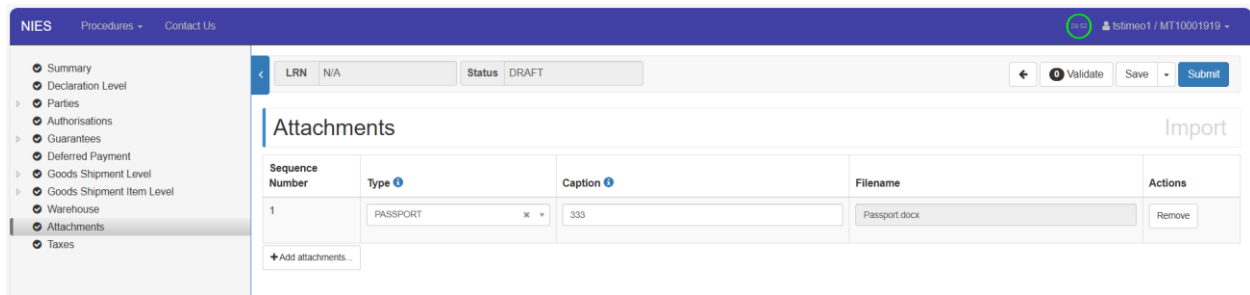


Figure 51 Attachments

## 6.12. Taxes

The “**Taxes**” section contains total duties and taxes on the declaration level. This section includes the following information which is automatically calculated by the system:

- **Tax type;**
- **Calculation type;**
- **Tax amount** – the amount for the row;
- **Total Duties and Taxes Amount** - the total amount of customs duties and taxes to the imported goods;
- **Total Payable** - total amount that needs to be paid for the import, encompassing all duties, taxes, and any other charges.

Tax type	Calculation type	Tax amount
A00	1103	4.44
B00	1900	22.40
<b>Total Duties and Taxes Amount</b>		26.84
<b>Total Payable</b>		26.84

Figure 52 Duties and Taxes

## 6.13. Status Log

The “**Status Log**” section provides a detailed record of all activities, updates, and transactions associated with an import shipment. It serves as a chronological history of the process, tracking key statuses from the time goods are shipped until they are cleared by customs and delivered.

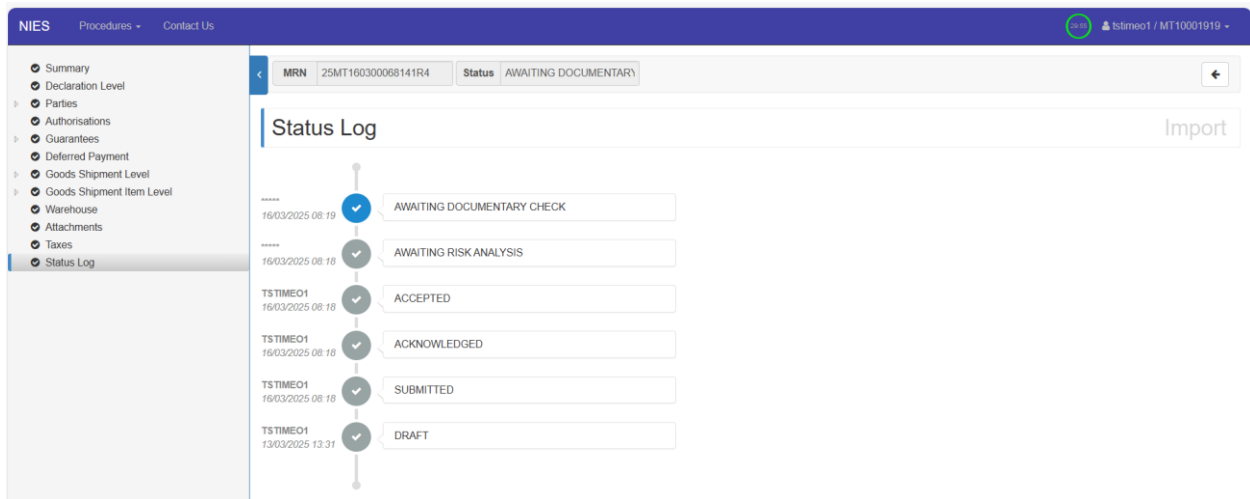


Figure 53 Status Log

In the table below are describes the various statuses an import declaration might be in during the customs process.

Type	Description
DRAFT	The declaration is being prepared but has not yet been submitted to customs. It is still editable
SUBMITTED	The declaration has been submitted to customs but has not yet been processed.
ACCEPTED	Customs has received and accepted the declaration for processing, but the goods are not yet cleared for release.
AWAITING QUOTA APPROVAL	The declaration is on hold pending approval of a quota for certain goods.
QUOTA REQUEST APPROVED	The request to import goods under a quota has been granted.
QUOTA PARTIALLY ALLOCATED	Only a portion of the requested import quota has been approved. This means that the quantity of goods being imported exceeds the available quota, and only part of the request can benefit from the preferential terms (such as lower duties or duty-free status) provided by the quota system.
QUOTA ALLOCATED	The requested quantity of goods under a quota has been fully approved and assigned.
QUOTA REFUSED	The request to import goods under a quota has been denied.
AWAITING AUTOMATED RISK ANALYSIS	The declaration is under evaluation by customs' automated systems for potential risks associated with the imported goods.
ASSIGNED CONTROL	The customs authorities have flagged an import declaration for further inspection.
SELECTED FOR CONTROL (QUOTA ALLOCATION)	The declaration is under additional scrutiny by customs concerning quota regulations.
SELECTED FOR CONTROL (QUOTA CORRECTION)	The declaration is under additional scrutiny due to amendments related to quota allocations.
SELECTED FOR CONTROL	The declaration has been flagged by customs for further examination.
SELECTED FOR CONTROL (CORRECTION REJECTED)	The declaration has been flagged for scrutiny by customs, and any attempts to correct issues related to that declaration have been rejected.
AWAITING DOCUMENTARY CHECK	The declaration is in the queue for a review of its associated documentation by customs authorities.

DOCUMENTARY CHECK COMPLETED	The customs authorities have finished reviewing the documentation associated with an import declaration.
AWAITING PAYMENT	The declaration has been accepted, but duties or taxes need to be paid before clearance.
NO TAXES DUE	Based on the review of an import declaration, customs authorities have determined that there are no applicable taxes or duties owed for the imported goods.
PAYMENT DEFERRED	The payment of duties and taxes associated with an import declaration has been postponed or delayed.
PAYMENT SETTLED	All duties and taxes associated with an import declaration have been fully paid and processed by customs authorities.
GOODS RELEASED	Customs has approved the declaration, and the goods are cleared for import and can be released.
GOODS NOT RELEASED	The customs has not allowed the release of imported goods for various reasons, including incomplete documentation, pending duties, or suspicions of violations.
GOODS SEIZED	The customs authorities have confiscated goods due to suspected violations of regulations or laws.
AWAITING AMENDMENT DECISION	The request to amend an import declaration is under review by customs authorities.
AMENDED	The declaration has been successfully amended.
AMENDMENT REJECTED	The customs authorities have denied a request to amend an import declaration.
POST ENTRY AMENDMENT (INITIATED)	The request to amend has been initiated.
POST ENTRY AMENDMENT	The request to amend has been submitted by the economic operator (trader) to modify or amend a previously submitted import declaration after the goods have already been released through customs.
POST ENTRY AMENDMENT (REJECTED)	The request to amend or modify an import declaration after the goods have already been released has been denied by customs authorities.
POST ENTRY INVOICED	The customs authorities have completed the processing of an import declaration, and the associated invoices for customs duties, taxes, or fees have been issued after the goods have already been cleared for entry into the country.
CANCELLATION REQUEST SUBMITTED	The trader or economic operator has submitted a request to cancel a previously filed import declaration.
CANCELLATION INITIATED BY CUSTOMS	Customs authorities have taken the action to cancel a previously submitted import declaration.
CANCELLATION REQUEST SUBMITTED BY TRADER	The economic operator (trader) has submitted a request to cancel a previously filed import declaration.
CANCELLATION REQUEST ACCEPTED	The request to cancel an import declaration has been approved by customs authorities.
CANCELLATION REQUEST REFUSED	The request to cancel an import declaration has been denied by the customs authorities.
CANCELLED	The declaration has been cancelled, either by the economic operator or by customs.
REJECTED	The declaration has been rejected by customs due to errors or inconsistencies. Amendments may be needed.
REVISED	The declaration has been modified or corrected after its initial submission.
DISCARDED	The declaration has been rejected and removed from the customs processing system.

*Table 11 Statuses*



## 7. Amendment

The declaration can be amended under the following conditions:

### 7.1. Before the Release of Goods

- **Timing:** The economic operator can amend the import declaration at any time before the goods are released by customs (except under control). This is the most straightforward period to correct any errors.
- **Types of Amendments:** The operator can make amendments to various fields in the declaration, such as:
  - Incorrect classification codes (HS codes).
  - Incorrect value or quantity of goods.
  - Country of origin or destination.
  - Any other incorrect or missing information that is necessary for customs clearance.
- **Procedure:** The amendment is done electronically through the Malta National Import System (NIS) and approved by the Customs Authorities.

### 7.2. After the Release of Goods

**Limited Time Frame:** Amendments can still be made after the goods are released, but only within specific time limits. According to the Union Customs Code (Article 173):

- Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations, related to the placing of the goods under the customs procedure concerned.

### 7.3. After a Customs Audit or Post-Entry Review

If an error is discovered during a customs audit or a post-clearance review, the operator can be asked to amend the declaration. This might result in:

- Additional duties being paid if the error led to an underpayment.
- A refund if the error led to an overpayment.

**Procedure:** The operator must formally request an amendment, usually via a self-amendment procedure or by notifying Customs of the mistake.

### 7.4. Voluntary Disclosure

If the economic operator detects an error in the import declaration after goods have been released, they can voluntarily disclose the mistake to Customs. This is particularly relevant to avoid penalties for underreporting the customs value or classification errors.

- **Supporting Documentation:** In such cases, operators must provide relevant documentation (e.g., revised invoices, certificates of origin) to support the amendment request.

## 7.5. Conditions for Amendment

- **Goods Not Yet Inspected:** If customs has not physically inspected the goods, amendments are generally easier to process.
- **No Fraud:** The amendment must not involve fraudulent intent or deliberate misrepresentation of the goods or their value. Attempting to amend declarations to cover up fraud can lead to severe penalties, including fines or legal consequences.

## 7.6. Procedure for Amendment

The operator typically needs to submit an amendment request via the electronic customs system (NIS).

The customs authority may approve or reject the request based on the nature of the error and the stage of the clearance process.

## 8. Cancellation

How to Cancel an Import Declaration:

- **Submit a Cancellation Request:** The economic operator must submit a formal request to cancel the declaration, detailing the reasons for the cancellation.
- **Provide Supporting Documentation:** Any relevant documents that support the cancellation request may need to be provided to customs.
- **Await Confirmation:** Customs will review the request and confirm whether the cancellation is approved or if further action is needed.

An economic operator can cancel an import declaration before the goods are released, typically for reasons such as error correction, changes in intent regarding the import, or compliance issues. The cancellation request must follow customs procedures, and supporting documentation may be required.

Also, the declarant can request the cancellation of the declaration if the goods were released for an inappropriate procedure, but he must also submit a declaration for the new requested procedure.

the conditions are specified and prescribed in the article 148. DA for invalidation of declaration

- declared for wrong customs procedure
- mistakenly declared instead of other goods for the customs procedure
- where goods which have been sold under a distance contract

in the cases referred to in paragraphs 1, 2 and 3, of article 148 upon reasoned application by the declarant.