



Finančné riaditeľstvo SR

Financial Directorate of the Slovak Republic

Information for the commercial public on the completion of specific paragraphs of the customs declaration

In order to ensure the correct and uniform procedure of completion of certain paragraphs of customs declarations, the following guidance is addressed to the relevant professional public:

The method of entering data in the customs declaration is currently regulated as follows:

1. For the export of goods (the term export includes the customs procedure export, the special customs procedure outward processing, and the re-export of goods) and the transit of goods, until the introduction of the Automated Export System (AES) or the introduction of the Phase 5 of the New Computerised Transit System (NCTS), the customs declaration shall be completed in accordance with Annex 9 of the Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (hereinafter referred to as „the Commission Delegated Regulation“) and Annex 6, Part A1 of the Decree of the Ministry of Finance No 161/2016 Coll. implementing certain provisions of Act No. 199/2004 Coll. on the Customs Act and on the amendment and supplementation of certain acts, as amended.
2. For the import of goods (the term import includes the customs procedure of release for free circulation and the special customs procedures end-use, inward processing, temporary admission and customs warehousing) until the introduction of the first phase of the centralised customs procedure for import, the customs declaration shall be completed in accordance with Annex D of the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (hereinafter referred to as „CDR“) and Annex 6, Part B of the Decree of the Ministry of Finance No 161/2016 Coll. implementing certain provisions of Act No. 199/2004 Coll. on the Customs Act and on the amendment and supplementation of certain acts, as amended.
3. The customs declaration proposing the release of goods (low-value consignments) with relief from import customs duty in accordance with Article 23 paragraph 1 or Article 25 paragraph 1 of the Council Regulation (EC) No. 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty is completed in accordance with Annex B of the CDR- column H7.

At the same time, the Financial Directorate of the Slovak Republic, based on the above-mentioned provisions relating to filing customs declarations, in order to avoid prolonging the customs procedure, asks the declaring public to follow the correct procedure in filing:

1. Paragraph 30/ item (Placement of Goods) of the customs declaration

When goods are exported, the exact place where the goods can be inspected shall be indicated, i.e. the paragraph is to be completed in such a way that the customs authorities can clearly identify the place of presentation of the goods from the given information. In practice, it happens that the declarant indicates in the paragraph, for example, the city 'Bratislava', letter 'A', or the punctuation mark '- '. The term 'Exact place' in this case therefore implies an obligation of the declarant to indicate the company, street, town, city or warehouse in which the goods

are presented to the customs authorities (e.g. Alfa Ltd., Dlhá 12, 821 03 Bratislava, warehouse D3). If the goods are presented at a customs office branch in the customs area, the declarant shall indicate the name of the customs office branch (e.g. Customs Office Branch Bratislava - Port, etc.).

When goods are imported, the place where the goods can be inspected shall be indicated using the appropriate codes. If the above item is to be completed (depending on the proposed customs procedure), the indication of the place of presentation of the goods shall be sufficiently precise to enable the customs authorities to carry out a physical inspection of the goods.

2. Paragraph 31/ item (Amount of Goods and description of the goods, marks and numbers- number(s) of container(s)- amount and type) of the customs declaration

In case of export or transit, the marks, numbers, amount, and type of items are indicated in this paragraph or, in case of unpackaged goods, the quantity of such goods to which the customs declaration applies, as well as the necessary data for its identification. **Description of the goods means the usual commercial description of goods**. This description must be formulated precisely enough so that the goods can be immediately and clearly identified and classified into the Combined Customs Nomenclature. In addition to the exact description of the goods, this paragraph must also contain the data required under the specific legal regulations. Using the relevant Union code from Appendix D1 of the Commission Delegated Regulation, the amount and type of the goods are also indicated in the paragraph.

If the goods are transported in a container or containers, their identification marks are also included in this paragraph.

In case of the import of goods, a description is given, which means the usual commercial description. With the exception of goods which are not considered Union goods placed under the customs warehousing procedure in a public warehouse type I, II, or III, or in a private warehouse. The description must be formulated precisely enough so that the goods can be immediately and clearly identified and classified into the Combined Nomenclature of the Harmonized System /TARIC. As an accurate description of the goods, e.g. stating the trade name of the goods and its more detailed specifications necessary to classify the goods into subheading of the Combined Nomenclature (technical description, chemical description, registration and production numbers) is considered.

If, when importing chemical substances, the declarant indicates the CUS code for chemical agents and substances, the customs authorities may waive from the requirement to provide an accurate description of the goods.

In practice, it happens that the declarant copies the wording of the customs tariff instead of providing the exact description of the goods, e.g. other plastic products, plastic products for passenger vehicles, or ...with a width not exceeding 35 mm.

When entering data, it is therefore obvious that the description of the goods must be detailed and specific enough in the customs declaration so that according to the provided description, the customs authorities are able to verify the correctness of the tariff classification, e.g. instead of "men's clothing", in the description it should be indicated as "men's shirts made of cotton (or with an indication of the material composition - cotton 7%, polyester 30%, etc.), instead of "plastic products for cars" it should be written "plastic bumper for passenger cars" and so on.

3. Paragraph 44 (Submission of documents, certifications) of the customs declaration on export

On export, using the relevant codes from Annex D1 of the Commission Delegated Regulation, information required by valid customs regulations is filed, along with reference data of the documents accompanying the customs declaration.

Documents, certifications, and authorizations of the Union or international documents or other documents presented as the basis for the customs declaration must be given in the form of a code consisting of four alphanumeric characters, which may be followed by either an identification number or other recognizable data. List of documents, certifications, authorizations and other documents, as well as their corresponding codes can be found in the TARIC database.

National documents, certifications and authorizations, which are submitted as a basis for the customs declaration, are given in the form of a code consisting of a numeric character (e.g. 5002) and are possibly followed by either an identification number or other recognizable data. All four characters form codes based on the given nomenclature of the corresponding member state.

One of such data provided in the export customs declaration is the code "5002" - Tax identification number of the exporter (VAT), i.e. the declarant indicates the exporter's VAT number under the specified code, e.g. "**5002 - SK2020171290**". Declarants very often write down the wrong code- instead of "**SK2020171290**", they state e.g. EX SK2020....., EXSK 2020....., EX 2020....., or use special characters such as dots, dashes, slashes, etc.

At the same time, the Financial Directorate of the Slovak Republic warns the declarants about the presentation of fictitious Yxx certificates. By stating a fictitious certificate (Yxx) in paragraph 44 of the customs declaration, or as item 2/3 Submitted documents, certifications, and authorizations, additional data and with an electronic signature, the declarant assumes responsibility for the information stated in the customs declaration, which essentially informs the customs authorities that the presented goods are not subject to specific prohibitions and restrictions. Based on the above, it is therefore not necessary to automatically (and essentially duplicately) submit a written statement after entering the fictitious certificate Yxx. The documents on the basis of which the customs declaration was made using a fictitious certificate Yxx are in the possession of the declarant, which means that in case of verification of the information provided in the customs declarations by the customs authorities, those must be submitted for inspection.

Prepared by: Customs Department of the Financial Directorate of the Slovak Republic