Brochure | October 2017

Checks related to the electronic declaration

Stock movements of private customs warehouse
with the related supplementary declaration for the
- entry in the declarant's records for entry into free circulation
- simplified declaration for entry into free circulation

Content

1 Introduction

1.1 General

If you are an authorisation holder for customs procedures and/or simplified procedures, you may be required to periodically submit a request or declaration to Customs. For a number of these sets of information, Customs has developed a standard so you can submit the details electronically. Separate information brochures and corresponding verification brochures are now available for each request or declaration that can be submitted electronically.

1.2 Information brochure

The information brochure describes the specifications of the electronic declaration on information line, information block and field levels. The specifications in the information brochure relate to the computer-related aspects, the customs-related aspects such as the data domains and the mutual relationships between different items of information.

1.3 Verification brochure

The verification brochure details the requirements of the electronic declaration. Basic principle in this respect is that your administrative organisation and computer system guarantee that the electronic declaration meets the specifications.

1.4 Structure of the verification brochure

The checks for the electronic declaration have been subdivided into the following:
- Chapter 3   Automation-related
- Chapter 4   Validation checks
- Chapter 5   Checks on the movement of goods
- Chapter 6   Other checks

2 Summary of changes compared to the previous edition

2.1 Changes since April 2010
- The references to tables in the Code Book are changed to tables in the Declaration chapter of the Customs Code Book.
- Inbound form Inward Processing with document 'ADMIN' in B.1 is permitted.
- The national preference code in E.3 and E.4 are no longer in use. Instead of these fields one new field the so called 'order number' is in use.
- Signal E.28 when using the delivery conditions DAT or DAP without adding freight costs.
- Minor text corrections.

2.2 Changes since November 2015
- The brochure has been changed because of the introduction of the UCC on the 1th of May 2016.
- Some minor textual corrections have been made.

3 Automation-related checks

3.1 General

Chapter 3 of the information brochure describes the technical specifications for an electronic declaration. It is not permitted to deviate from these specifications.

Note!

If you satisfy the technical specifications this does not automatically mean that the information entered into the electronic declaration is also correct in accordance to Customs legislation.

3.2 Description of automation-related checks

The automation-related checks determine whether the electronic declaration satisfies the specifications defined in chapter 3 of the information brochure.

It will first be determined whether the correct EORI number (without country code) plus sub number (9 + 2 positions) has been specified on the disk in the FINUM file and whether the electronic declaration (ent) is included in the ENT.ZIP file. It will also be checked whether the information blocks in the individual information lines are located at the correct position in the information line and whether the fields have been filled according to the field definitions in chapter 3 of the information brochure. Lastly, the totals of the levies and the hash totals of the fields E.31 and A.2 will be determined to compare them with the written declaration.

If it is found that the electronic declaration does not meet the specified requirements, Customs will return it to you. To avoid this, you should use the verification software specified in section 3.3.

3.3 Verification software

Customs will deliver you verification software for the electronic declaration.

The version of the verification software to be used depends on the record format (method) used to create the electronic declaration. The manual accompanying the software describes how the verification software is to be used.

3.4 Examples of automation-related checks

Example 1: Invoice number

Field E.21 (information block E, chapter 5 information brochure) contains the invoice number.
Field E.21 starts at position 243 and ends at position 259 (17 positions) in information block E.
Field E.21 is alphanumeric, which means that the field must be aligned to the left.

For invoice number 930912345, this means that position 243 of information block E should be filled with 9. Because the length of the invoice number is less than 17 positions, the rest of field E.21 is filled with spaces (the § character signifies a space).

In the example, this means that positions 252 through 259 should consist of spaces. The eventual result looks like this:

Position

243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259
9	3	0	9	1	2	3	4	5	§	§	§	§	§	§	§	§

It is also checked whether numeric fields do not contain any alphanumeric data.

Example 2: Freight costs

Field E.28 (information block E, chapter 5 information brochure) contains the freight costs. Field E.28 starts at position 311 and ends at position 324 (14 positions) in information block E. Field E.28 is numeric, which means that the field must be aligned to the right.

Field E.28 may contain a negative value.
Whether the freight costs are negative or not is determined on the first position of the field (position 311).
If the freight costs are positive, position 311 is either a space, a zero or a plus sign (§, 0 or +).
If the freight costs are negative, this should be shown by means of a minus sign at position 311.

It must also be taken into account that field E.28 will be filled with leading zeroes if the length of the amount is less than 14 positions.

If the freight costs amount is € 12.50 (negative), fill in positions 311 up to and including 324 of information block E as follows:

Position

311	312	313	314	315	316	317	318	319	320	321	322	323	324
–	0	0	0	0	0	0	0	0	0	1	2	5	0

4   Validation checks

4.1 Explanatory notes

A validation check is a check conducted on the contents of a field in an information line in relation to the contents of another field in the same information line.

Example

The declaration or document type in field B.1 is always linked to the declaration or document number in field B.2 and vice versa. In the case of transaction code 011000, this means that fields B.1 and B.2 must be filled and that the value of field B.1 must match one of the codes for the declaration or document types in field B.1.

If the contents of fields B.1 and B.2 do not meet the specified requirements, the information line is flagged.

Customs conducts the validation checks after the automation-related checks described in chapter 3 have shown that the electronic declaration meets the defined specifications. The validation checks are not part of the verification software. You can incorporate the validation checks used by Customs in your own administrative organisation and computer systems.

Two situations are possible with the validation checks. There can be an error, for example, when field B.1 has not been filled in the case of transaction code 011000, or there can be a signal. A signal indicates that unusual data have been detected without this explicitly indicating that there is an error. A signal is marked, for example, if the freight costs in field E.28 are specified as negative and the delivery condition specified in E.23 is FOB.

4.2 Description of validation checks

In the following table, the field indicator in the first column is also used as an error or signal code.
The signal code indicates on which field the formulated check is focussed. The second column contains a short description of the check.)

4.3 Table of validation checks

Field no./ Signal code	Description of the validation check (§ = space)
A.0	Must be filled with A.
A.1	Must be filled with the time period to which the information line relates.
A.2	Must be filled with a transaction code that occurs in the table with transaction descriptions that is included in section 4.11 of the information brochure.
A.3	Must be filled with a unique indicator (unique for all your declarations).
B	A signal follows if the reported MRN does not apply to the 11-check.
B.0	Must be filled with B if the transaction code used in A.2 requires this.
B.1	Must be filled with the code for a declaration or document type that occurs in the domain of table A28 in the Declaration chapter of the Customs Code Book, or that is specified under B.1 in the information brochure. The declaration or document type used must be permitted in the transaction description belonging to the transaction code used in A.2.
	Permitted combinations between the content of A.2 and B.1 are:
	Transaction code: 011000, 011004
	Permitted codes for declaration or document types: all codes that occur in the domain of table A28 in the Declaration chapter of the Customs Code Book as well as CPD, OVER and ADMIN.
	A signal follows if one of the codes 822, IF3, IF8, T2F, T2M, ZZZ, EXn or COn is used.
	n: all codes in box 1, second subdivision, according to the SAD explanatory notes.
	Transaction code: 091000, 141000
	Permitted declaration or document type: COA
	Transaction code: 111000, 111004, 991000
	Permitted declaration or document type: OVER and ADMIN
	Transaction code: 131000
	Permitted declaration or document types: OVER and IMA
	A signal follows if in B.1 on position 5 a * is reported and the document type is not equal to 703, 704, 705, 740, 741, 820 or 821.
B.2	Must be filled. The layout will be checked if B.1 has been filled with 820, 821 or 822 , or the declaration (of entry) is done using the AGS-system.
B.3	Must be filled. The layout will be checked if B.1 has been filled with 820, 821 or 822 , or the declaration (of entry) is done using the AGS-system.
B.4	Must be filled with a valid date that should be the same as or older than the mutation date in K.13.

Field no./ Signal code	Description of the validation check (§ = space)
B.5	The value of B.5 should be equal to spaces or to *. The character * may only be used if the transaction code of A.2 is equal to 011000 or 011004 and the value of B.1 is equal to 720, 820, 821 or 822. If the value of B.1 is not equal to 720, 820, 821 or 822, then B.5 should be filled with a space.
D.0	Must be filled with D if the transaction code used in A.2 requires this.
D.1	Must be filled.
D.2	Must be filled. A signal follows if the gross weight of D.2 is lower than the net weight of D.13.
D.3	Must be filled with a code that occurs in the domain of table A25 in the Declaration chapter of the Customs Code Book.
D.4	Must be filled.
D.5	Must be filled. A signal follows if the goods description of D.5 is not equal to the goods description in E.16.
D.6	Must be filled. A signal follows if the commodity code of D.6 is not equal to the commodity code of E.17.
D.7	Must be filled if K.2 has been filled with the indicator H.
D.8	Must be filled. A signal follows if the invoice number of D.8 is not equal to the invoice number of E.21.
D.10	Must be filled with a valid date. A signal follows if the date of D.10 is not equal to the date of E.37.
D.11	Must be filled with a code that occurs in the domain of table A25 in the Declaration chapter of the Customs Code Book or with a code included in the paragraphs 5.2.1. and 5.2.2 of the information brochure. A signal follows if the administrative unit of D.11 is different from the administrative unit in K.6.
D.12	Must be filled. A signal follows if the quantity in D.12 is not equal to the quantity in K.9.
D.13	Must be filled. A signal follows if the net weight of D.13 is not equal to the net weight in K.14 or if the net weight of D.13 is greater than the gross weight of D.2.
D.14	Must be filled.
D.15	Must be filled with spaces.
E.0	Must be filled with E if the transaction code used in A.2 requires this.
E.1	Must be filled. The two-letter alphanumeric code for the country of dispatch/export must occur in the domain of table S01 in the Declaration chapter of the Customs Code Book.

Field no./	Description of the validation check
Signal code	(§ = space)

E.2 Must be filled. The two-letter alphanumeric code for the country of origin must occur in the domain of table S01 in the Declaration chapter of the Customs Code Book.
The country codes for Member States are not allowed, when the transaction is an import into free circulation.

E.3 * If field E.3-4 is filled with a so called 'order number' of a contingent, then the preference code in E.40 must refer to using a contingent. If another preference code has been used in E.40, then field E.3-4 must be filled with '000000'.
An order number consist of five numbers, of which the first is a '9'.

E.5 Does not need to be filled in case of entry in the private customs warehouse.
E.5 may not be filled in the case of transaction codes 101100, 1013nn and 109900. If E.5 has been filled, the preference code of E.40 should refer to using a tariff contingent.
nn: all permitted combinations.

E.6 Does not need to be filled in case of entry in the private customs warehouse. If E.40 is filled with a other code then '100', then E.6 or E.9 must be filled, unless because of the type of preference a document is not needed. E.6 may not be filled if the transaction code is equal to 101100, 1013nn, and 109900.
If E.6 has been filled with MEER, the numbers of the relevant certificates, with a reference to the declaration ref. of A.3, must be specified in the written declaration.
nn: all permitted combinations.
When the document code C100 has been reported in block H, field E.6 has to apply to the format as described in the information brochure.

E.7 Does not need to be filled in case of entry in the private customs warehouse.
There is a signal if E.7 has been filled and the transaction code is equal to 101100, 1013nn or 109900. There is also a signal if E.7 has not been filled in and a date has been entered in E.8.
If E.7 has been filled with MEER, the numbers of the import licenses/import certificates, with a reference to the declaration ref. of A.3, must be specified in the written declaration.
nn: all permitted combinations.

E.8 Must be filled if E.7 has been filled and is not equal to MEER. The date must be valid.
The date of issue of the import license or the import certificate must be before or on the mutation date in K.13.

E.9 Should be equal to space or *. Must be filled with a space in case of entry in the private customs warehouse. E.9 may not be filled if the transaction code is equal to 101100, 1013nn, 109900.
There is a signal if E.9 has been filled with a * and the preference code in E.40 equals 100, 110, 115, 117, 119 or 140.
If a * has been included, the written declaration must include a request to submit the relevant certificate later.
nn: all permitted combinations.

E.10 Should be equal to space or *. If a * has been included, the written declaration must include a request to produce the missing data later.
* = used
§ = not used

Field no./ Signal code	Description of the validation check (§ = space)
E.12	Does not need to be filled in case of entry in the private customs warehouse. In the other cases, this field must be filled.
E.13	Must be filled if E.12 has been filled.
E.14	Must be filled if E.12 has been filled.
E.15	If H.18 has not been filled with the code of a Member State and E.15 has indeed been filled the VAT identification number for the deferment of levy of VAT should have been assigned by the Dutch Tax Department (Belastingdienst). If H.18 has been filled with the code of a Member State, E.15 should be filled with a VAT identification number for (the deferment of levy of) VAT assigned by the relevant Member State where the goods were located when declared for entry into free circulation. E.15 does not need to be filled in case of entry in the private customs warehouse. If the goods are so called "aangewezen goederen" no VAT-identification number is reported. These records are reported.
E.16	Must be filled. There is a signal if the goods description of E.16 is not equal to the goods description in K.3.
E.17	Must be filled. There is a signal if the commodity code of E.17 is not equal to the commodity code in K.4. There is also a signal if block G is filled and there is no excise-code filled in. There is also a signal if the national additional taric code is not correct. nn: all permitted combinations.
E.18	Must be filled with J, N or B. When in one of the fields H.13 – H.16 C626 has been reported, then E.18 should be a J or a B.
E.19	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with a code mentioned in paragraph 5.2.1 of the information brochure. There is a signal if E.19 has not been filled and E.20 has indeed been filled.
E.20	Must be filled if E.19 has been filled.
E.21	Must be filled.
E.23	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with one of the codes in the domain of table A14 in the Declaration chapter of the Customs Code Book. There is a signal if a different code or XXX is used.
E.24	Does not need to be filled in case of entry in the private customs warehouse. Must be filled in other situations.
E.25	Must be filled.
E.26	Must be filled with one of the three-letter codes in the domain of table S10 in the Declaration chapter of the Customs Code Book.

Field no./ Signal code	Description of the validation check (§ = space)
E.27	Must be filled. A signal follows if E.26 has been filled with EUR and E.27 has not been filled with 0100000000.
E.28	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled unless there is no addition or subtraction of freight costs. There is a signal if E.23 has been filled with DAT, DAP, EXW, FAS, FOB of FCA and E.28 is less than or equal to 0. A signal also follows if E.23 has been filled with CFR, CIF, CPT, CIP, DAF, DES, DEQ, DDU or DDP and E.28 > 0.
E.29	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled unless there is no addition of insurance costs. There is a signal if: • E.29 < 0. • E.23 has been filled with EXW, FAS, FOB, FCA, CFR or CPT and E.29 = 0. • E.23 has been filled with CIF, CIP, DES, DEQ, DAF, DDU or DDP and E.29 > 0.
E.30	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled unless there is no addition or subtraction of other costs.
E.31	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must have been calculated according to the formula: (invoice value in foreign currency) E.25 * (exchange rate) E.27, (rounded off to nearest Euro cent), and then increased by the costs specified in E.28, E.29 and E.30. A signal follows if the result of the above-mentioned verification calculation is different to the amount specified in E.31.
E.32	There is a signal if E.32 is greater than K.5. If E.45 is filled with a B, H, I, S, V or O, E.32 must be 0.
E.33	Does not need to be filled in case of entry in the private customs warehouse. If E.45 is filled with a B, H, I, S or O, E.33 must be 0.
E.34	Does not need to be filled in case of entry in the private customs warehouse.
E.35	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must have been calculated according to the formula: (customs value) E.31 * (percentage) E.32, (rounded off to nearest Euro cent), and then less the amount of relief in E.33 plus the amount of specific customs duty of E.34. A signal follows if the result of the above-mentioned verification calculation is different from the amount specified in E.35.
E.36	Must be filled, as well as in case of entry in the private customs warehouse as in case of discharge of the private customs warehouse procedure, with a valid code. The fields A.2 (transaction code), K.2 (indicator) and H.18 (other memberstate) are used for validation.
E.37	Must be filled with a valid date. There is a signal if this is a date later than the declaration period.

Field no./ Signal code	Description of the validation check (§ = space)

E.38	Does not need to be filled in case of entry in the private customs warehouse or if no document or special remark applies to this line. There is a signal if:
	• a code is entered other than:
	  – the codes IF1 up to and including IF9 when INF-sheets are used, or
	  – the code CVO for a certificate of origin for textiles, or
	  – the code FP2 for an "erkenningsnummer" (P2-code), because of the the phytosanitary legislation
	• E.38 has not been filled and E.39 has been filled.

E.39	Must be filled if E.38 has been filled.
E.40	Does not need to be filled in case of entry in the private customs warehouse. If filled, the code must occur in the domain of table T17 in the Declaration chapter of the Customs Code Book. There is a signal if an incorrect code has been filled in or if not '100' is filled in using transaction code 1011nn, 1013nn or 1099nn. nn: all permitted combinations.
E.41	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with the applicable code in the domain of table A22 in the Declaration chapter of the Customs Code Book.
E.42	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with the applicable code specified in field E.42 in the information brochure. Permitted codes are: §, A, B, C and N.
E.43	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with the applicable code specified in field E.43 in the information brochure. Permitted codes are: §, A, B, C and N.
E.44	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with the applicable code specified in field E.44 in the information brochure. Permitted codes are: §, A, B, C and N.
E.45	Must be filled with §, B, H, I, J, S, V or O. At entry of the private customs warehouse you may not use the B. For validation of this field the date in H.9 and the date in K.13 are taken into account.
E.46	Does not need to be filled in case of entry in the private customs warehouse. In other situations, must be filled with the applicable code specified in field E.46 in the information brochure. Permitted codes are: 1, 2, 3, 4, 5, 6, 7, 8. If in E.46 a '7' is filled in, field E.36, third part must contain 'E01'. If in E.46 an '8' is filled in, field E.36, third part must contain 'E02'.
E.47	Does not need to be filled in case of entry in the private customs warehouse. For an ongoing request at entry into free circulation, must be filled with J. A signal follows if E.5 has been filled and J has been entered in E.47 or if E.47 has not been filled with a § or a J.

Field no./ Signal code	Description of the validation check (§ = space)
E.48	Permitted codes are 0, 1, 2, 3, 4, 5, 6, 7, 8 en 9. In the case of discharge of the procedure private customs warehouse, must be filled with 0.
E.49	In case of entry in the private customs warehouse, must be filled with one of the codes as specified in the SAD explanatory notes, part C, box 19. In the case of discharge of the procedure private customs warehouse, must be filled with 0.
F.0	Must be filled with F if the transaction code used in A.2 requires this. There is a signal if none of the fields F.3 or F.5 have been filled.
F.1	Permitted codes are: §, V or D. Must be filled with V or D if F.3 is greater than 0 or F.2 has been filled.
F.2	Must be filled with the name of the manufacturer if F.3 is greater than 0 or F.1 has been filled with V or D.
F.3	There is a signal when the value of F.3 is equal to 0 and F.1 has been filled with V or D or F.2 has been filled.
F.4	A signal follows if F.4 is not filled with 0 and the date of import is after January 2015.
F.5	If H.18 has been filled with the code of a Member State, F.5 must be equal to 0. If E.15 has not been filled with a VAT identification number and H.18 has not been filled with the code of a Member State, the VAT due in the Netherlands must be specified in F.5. There is a signal if in A.2 one of the transaction codes 1009nn, 1013nn or 1014nn is used, E.15 has not been filled with a VAT identification number, F.5 is equal to 0 and H.18 has not been filled with the code of a Member State. There is a signal if H.18 has not been filled and the amount specified in F.5 is different from the result of the following calculation: • $(E.31+E.35+F.3+F.4+F.6+G.2+G.4+G.6+G.8)$ * the reduced rate of VAT if position 20 of the commodity code in E.17 has been filled with 2, or • $(E.31+E.35+F.3+F.4+F.6+G.2+G.4+G.6+G.8)$ * the nil rate of VAT if position 20 of the commodity code in E.17 has been filled with 1. There is also a signal if H.18 has not been filled, F.5 is greater than 0 and position 20 of the commodity code in E.17 has been filled with 1. nn: all permitted combinations.
F.6	There is a signal when an amount of VAT is specified in F.5, and F.6 is equal to 0.

Field no./ Signal code	Description of the validation check (§ = space)

G — If information block G is being used,at least one of the fields G.1, G.3, G.5 or G.7 must have been filled with a code.

The following relationships exist between the excise code at positions 21 and 22 of the tariff code and the code that must be specified in G.1, G.3, G.5 and/or G.7:

Excise code	Corresponding codes
01, 02, 06, 07, 09, 11, 13, 19	35
21,23	36
36, 38	65
40	66
41, 42, 44, 46, 69	30, 87
43, 45	30, 49, 87
50	50
66	30
68	30, 49
70, 75, 79	32
80, 89	28

There is a signal when an other combination is filled in.

G.0 — Must be filled with G if the transaction code used in A.2 requires this.

G.1 — G.1 must be filled with one of the following tax specification codes for excise, consumption tax, energy tax, stock levy or coal tax in the domain of table A16 in the Declaration chapter of the Customs Code Book if the respective goods are subject to excise, consumption tax, energy tax, stock levy or coal tax according to Dutch legislation: 28, 30, 32, 35, 36, 49, 50, 65, 66 or 87. A signal follows if another code is used.

If a nil or zero tariff applies to the goods or the levy has been suspended because of entry in a tax warehouse or establishment for consumption tax, G.1 should also be filled with one of the above-mentioned tax specification codes.

G.2 — G.2 may only be filled if the excise, consumption tax, energy tax, stock levy or coal tax is actually due in the Netherlands with respect to this transaction code.

Do not specify any amount of excise, consumption tax, energy tax, stock levy or coal tax if the transaction code in A.2 is equal to 1014nn or, in the case of 100916, 100918, 100920, 100922, 101316, 101318, 101320 or 101322, the excise, consumption tax, energy tax, stock levy or coal tax is not due as a consequence of entering the goods in a tax warehouse or an establishment for consumption tax of a third party.

If G.2 has been filled, G.1 should also be filled.

nn: all permitted combinations.

G.3 — Ditto G.1 if there is a second tax specification code for these goods subject to excise, consumption tax, energy tax, stock levy or coal tax.

G.4 — Ditto G.2 if the excise, consumption tax, energy tax, stock levy or coal tax in G.3 is actually due.

G.5 — Ditto G.1 if there is a third tax specification code for these goods subject to excise, consumption tax, energy tax, stock levy or coal tax.

G.6 — Ditto G.2 if the excise, consumption tax, energy tax, stock levy or coal tax in G.5 is actually due.

Field no./ Signal code	Description of the validation check (§ = space)

G.7 — Ditto G.1 if there is a fourth tax specification code for these goods subject to excise, consumption tax, energy tax, stock levy or coal tax.

G.8 — Ditto G.2 if the excise, consumption tax, energy tax, stock levy or coal tax in G.7 is actually due.

G.9 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 35 or the excise code (positions 21 of 22 of E.17) is equal to 01, 02, 06, 07, 09, 11, 13 or 19, the value of G.9 must be greater than 0.

G.10 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 36, 65 or 66 or the excise code (positions 21 and 22 of E.17) is equal to 21, 23, 36, 38 or 40, the value of G.10 must be greater than 0.

G.11 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 28 or 35 or the excise code (positions 21 and 22 of E.17) is equal to 01, 02, 06, 07, 09, 11, 13, 19, 80 or 89, the value of G.11 must be greater than 0.

G.12 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 40, 41, 42, 43, 44, 45 or 46 or the excise code (positions 21 and 22 of E.17) is equal to 41, 42, 43, 44, 45 or 46, the value of G.12 must be greater than 0.

G.13 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 47, 48 or 55 or the excise code (positions 21 and 22 of E.17) is equal to 66, 68 or 69, the value of G.13 must be greater than 0. In H.6, H.7, H.11 and H.12 the quantities and tax bases for levy for these tax specification codes should be specified separately.

G.14 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 36, 65 or 66 or the excise code (positions 21 and 22 of E.17) is equal to 21, 23, 36, 38 or 40, the value of G.14 should be greater than 0. A signal follows if the value of G.10 is greater than 0 and the value of G.14 is equal to 0.

G.15 — A signal follows if nothing has been specified in G.15 and the values of G.2, G.4, G.6 and G.8 are equal to 0.

G.23 — If one of the fields G.1, G.3, G.5 or G.7 has been filled with tax specification code 30, 31, 49, 87, 88 or 89 the value of G.12 or the value of G.13 should be greater than 0.

H.0 — Must be filled with H if the transaction code used in A.2 requires this.

H.1 — Must be filled if H.8 has been filled.
Must be filled with a code that occurs in the domain of table A25 in the Declaration chapter of the Customs Code Book.
Must be filled if H.2 is greater than 0.

H.2 — Must be filled with a value greater than 0 if H.1 has been filled.

H.3 — Must be filled if H.5 has been filled.

H.5 — Must be filled with a valid date if H.3 has been filled.

Field no./ Signal code	Description of the validation check (§ = space)
H.6	Must be filled with the quantity in line with the tax base according to the table in paragraph 5.2.3 in the information brochure if the tax base has not been specified in E.31, F.6, G.9, G.10, G.11, G.12, G.14 or K.14. Must be filled if G.13 or H.11 has been filled.
H.7	Must be filled with the quantity in line with the tax base according to the table in paragraph 5.2.3 in the information brochure if the tax base has not been specified in E.31, F.6, G.9, G.10, G.11, G.12, G.14, H.11 or K.14. Must be filled if H.12 has been filled.
H.8	Must be filled if H.1 and H.2 have been filled or H.9 has been filled. If H.8 has been filled with MEER, the numbers of the relevant export licences, with a reference to the declaration ref. of A.3, should be specified in the written declaration.
H.9	If used as date of the export licence: Must be filled with a valid date if H.8 has been filled (not with MEER). If H.8 has been filled with MEER, H.9 should be equal to 00000000.
	If used as date relevant for calculating the duties, different from the date in K.13: Must be filled if E.45 is B, I, J, S, V or O and the transaction code in A.2 is equal to 1009nn, 1013nn or 1014nn. nn: all permitted combinations.
H.10	Must be filled with a two-letter code that occurs in the domain of table S01 in the Declaration chapter of the Customs Code Book if: • positions one and two of the code in E.36 consist of 01. • H.8 has been filled with the licence number.
H.11	Must be filled if H.6 is greater than 0. Must be filled with a tax base code that occurs in the table in paragraph 5.2.3 in the information brochure and belongs to the quantity of H.6.
H.12	Must be filled if H.7 is greater than 0. Must be filled with a tax base code that occurs in the table in paragraph 5.2.3 in the information brochure and belongs to the quantity in H.7. When 'CCC' is filled in, then the date in H.9 must be before the 1th of May 2016.
H.13	If a code is filled in, the code must exist in table T03 in the Declaration chapter of the Customs Code Book and not refer to GPA field E.6 or E.7 in the column 'Bijzonderheden'.
H.14	If a code is filled in, the code must exist in table T03 in the Declaration chapter of the Customs Code Book and not refer to GPA field E.6 or E.7 in the column 'Bijzonderheden'.
H.15	If a code is filled in, the code must exist in table T03 in the Declaration chapter of the Customs Code Book and not refer to GPA field E.6 or E.7 in the column 'Bijzonderheden'.
H.16	If a code is filled in, the code must exist in table T03 in the Declaration chapter of the Customs Code Book and not refer to GPA field E.6 or E.7 in the column 'Bijzonderheden'.

Field no./	Description of the validation check
Signal code	**(§ = space)**

H.18 — May not be filled with the code NL of table S01 in the Declaration chapter of the Customs Code Book. If filled, the code must occur in the domain of table S01 in the Declaration chapter of the Customs Code Book.
If block H is used with transaction code (field A.2) 011004, this field must be filled with a code of an other Member State (not Netherlands).

J — A signal follows if the reported MRN does not apply to the 11-check.

J.0 — Must be filled with J if the transaction code used in A.2 requires this.

J.1 — Must be filled with a declaration or document type:
- that occurs in the domain of table T03 in the Declaration chapter of the Customs Code Book (C615, C624, C625, N710, N720, N740, N750, N820, N821, N823, N952, N955), or
- that has been specified in J.1 of the information brochure, or
- IMA, IMB, IMC, EUA, EUB, EUC, EXA, EXB or EXC.

There is a signal if there is a * in position 5 in J.1 and the document type is not equal to N820 or N821.

J.2 — Must be filled with the number belonging to the declaration or document type in J.1.
The layout will be checked if J.1 has been filled with N820, N821 or N822 , or a declaration using the AGS-system is reported in block J.

J.3 — Must be filled. The layout will be checked if J.1 has been filled with N820, N821 or N822 , or a declaration using the AGS-system is reported in block J.

J.4 — Must be filled with a valid date. The date must be within the limits of A.1. There is a signal if the date is not equal to the mutation date in K.13.

J.5 — Must be filled with a * or a §. The character * may only be used if the value of J.1 is equal to N820, N821 or N822.
If the value of J.1 is not equal to N820, N821 or N822, J.5 should be filled with a §.

K.0 — Must be filled with K.

K.2 — There is a signal if:
- no space or none of the permitted codes have been filled in. Permitted codes are: §, A, B, C, E, G, H, I or J.
- the transaction code in A.2 is equal to 011000 or 011004 and K.2 has not been filled with A, B or C.
- the transaction code in A.2 is equal to 011000 or 011004, the mutation type in K.7 is equal to BM or BZ, the field K.2 in the information line from which the quantity is being transferred has been filled with an A, B or a C and K.2, in the case of an entry has not been filled with a C.
- the transaction code in A.2 is equal to 991000 and K.2 has not been filled with an E.
- the transaction code in A.2 is equal to 101000 or 101004 and the mutation type in K.7 is equal to BM or BZ, the field K.2 in the information line from which the quantity is being transferred has been filled with a § or a G, and K.2, in the case of an entry, has not been filled with a G.
- the transaction code in A.2 is equal to 011000 or 011004 and D.7 has been filled and K.2 has not been filled with a H.
- the transaction code in A.2 is equal to 131000 and K.2 has not been filled with an I.
- the transaction code in A.2 is equal to 011000 or 011004, position 3 of E.36 is equal to 2 and K.2 has not been filled with a J.

Field no./ Signal code	Description of the validation check (§ = space)

K.3   Must be filled.

K.4   Must be filled.

K.5   Must be filled.

K.6   Must be filled with a code that occurs in the domain of table A25 in the Declaration chapter of the Customs Code Book or with a code that has been included in the paragraphs 5.2.1 and 5.2.2 of the information brochure.
See also under D.11.

K.7   The permitted codes are: BV, EV, VM, MB, BZ, BM, CO, PR, PV, VN, VD, VT, OE, EQ, BI, AF or HW. The relationship between K.7, whether K.9 or K.10 are positive or negative, and the transaction code in A.2 is displayed in the following matrix:

	Mutation type K.7	Transaction code A.2	Invullen K.8	K.9	K.10
K.8	BV	1010nn	No	+	+
K.9	EV	1010nn	No	-	-
K.10	VM	1010nn	No / Yes*)	-	-
	VM	1009nn	No	-	-
	MB	1010nn	No / Yes*)	+	+
	BZ	1010nn	Yes	+ / -	+ / -
	BM	1010nn	Yes	+ / -	+ / -
	CO	1010nn	depending on the mutation	+ / - / 0	+ / - / 0
	PR	091000	No	+	+
	PV	1010nn	Yes	+ / -	+ / -
	VN	1010nn	No / Yes*)	-	-
	VD	1010nn	No / Yes*)	-	-
	VT	1010nn	No / Yes*)	-	-
	OE	1010nn	Yes	+ / -	+ / -
	OE	0110nn	Yes	+	+
	OE	1001nn	Yes	-	-
	EQ	1010nn	Yes	+ / -	+ / -
	BI	cc10nn	No	+	+
	AF	10ccnn	No	-	-
	HW	1010nn	No	0	+ / -

*): only in combination with BZ or BM
nn: all permitted combinations.
cc: the value at positions cc must not be equal to 10.

K.11   Must be filled with one of the three-letter codes in the domain in table S10 in the Declaration chapter of the Customs Code Book.

K.12   Value must be greater than 0. A signal follows if K.11 has been filled with EUR and K.12 has not been filled with 0100000000.

K.13   Must be filled with a valid date. The mutation date must be within the limits of A.1.

K.14   Must be filled with a value that is greater than 0.

Field no./ Signal code	Description of the validation check (§ = space)
K.15	May only be filled in consultation with Customs.
K.16	May only be filled in consultation with Customs.
K.17	May only be filled in consultation with Customs.
K.18	May only be filled in consultation with Customs.
K.19	May only be filled in consultation with Customs.
K.20	May only be filled in consultation with Customs.
K.21	May only be filled in consultation with Customs.
K.22	May only be filled in consultation with Customs.
K.23	May only be filled in consultation with Customs.

5 Checks on the movement of goods

5.1 Basic principles

For the stock movement declaration (movement of goods), which is part of the electronic declaration, the basic principle is that the total of the mutations in the movement of goods must be balanced. That is to say that the movement of goods during the entire period must result in zero for the quantity for each article.

You can use a revaluation mutation (K.7 = HW) to change the value of the stock (K.10).

The movement of goods accounted for in block K is based on your stock records. The movement of goods is accounted for in the electronic declaration in block K. Both amounts and values must be accounted for.

Block K relates to all mutations (exceptional or otherwise) in the movement of goods. Exceptional mutations include revaluation, lost goods and surplus of goods.

The movement of goods must be balanced on article level for each customer. In this case, a customer is the party for whom the goods have been stored (K.1). For each customer, the article level must again be subdivided into the different currencies recorded for this article in the stock records. Within the currency subcategory, make a further subdivision into the indicator entered in K.2. The movement of goods must therefore be balanced for each customer (K.1), for each article (K.3), for each currency type (K.11), and for each indicator (K.2).

You must keep your stock records on a consignment basis if this is relevant for Customs. In that case field K.3 must contain the article number and the consignment number. The consignment number must be preceded by the article number in K.3. You should determine this in consultation with Customs during the preliminary review conducted by Customs.

In block K you mention the currency type (K.11) that you use for the relevant article in your stock records.

Example

A company located in the Netherlands receives an invoice in which the amount is expressed in Japanese Yen. Because the Dutch company is a subsidiary of an American company, the administrative records are kept in American Dollars.

Field K.11 must be filled with currency type USD (US Dollars).
In field E.25, the value must be specified in Japanese Yen. In field E.26, the currency type to be specified is JPY (Japanese Yen).

If the stock records are kept in 'customs value in foreign currency' (often in those situations where the authorisation holder is not the owner of the goods), in this example Japanese Yen will be registered in block K (K.11).

5.2 Checks on the movement of goods

The closing balance (as specified in field K.9 and K.10) should be entered as negative in the electronic declaration. By simply adding up the different mutations in block K, it can be determined whether the movement of goods is balanced.
Example: Opening balance (BV) + entries (BI) + debit entries (AF) + closing balance (EV) must be equal to nil. BV and BI are positive mutations. AF and EV are negative mutations.
The matrix included in chapter 4 contains an overview of the mutation types (K.7) and the corresponding options for negative or positive numbers (K.9) and amounts (K.10), where possible in combination with a linking mutation number.

Customs checks whether the theoretical stock was negative at any moment during the declaration period. The formulated checks of the movement of goods also contain reconciliation checks. These reconciliation checks are included as validation checks in chapter 4.

The field mutation number (K.8) requires special attention. The field mutation number is intended for situations in which several information lines together make up one mutation.

Example

Packing goods together as a usual form of handling in a private customs warehouse can serve as an illustration.

Three different articles (A, B and C) are packed together into one article (D) (three-in-1 box) according to the rules governing usual forms of handling. In the stock records, the individual articles are registered separately from the articles packed together (different article codes).

When the three articles are packed together, this has an effect on the individual stock levels.The stock of the different articles (A, B and C) reduces and the stock of the article packed together (D) increases.
This therefore involves four transactions: three minus-transactions and one plus-transaction.

A ---------- minus
B ---------- minus
C ---------- minus
D ---------- plus

In this example, the transaction description with code 101000 applies.
The blocks that you need for these four information lines are blocks A and K. You require these blocks four times: three minus mutations for the individual articles and one plus mutation for the article packed together with the other articles. These information lines are linked to each other by including the same mutation number of each information line in field K.8. In this example, the mutation type to be used in K.7 is the code BZ.

6   Other checks

6.1 General

The checks conducted by Customs lead to signals that may require further investigation. These checks can also be built into your automated system. It should be noted that the checks in this overview are not exhaustive. They are used purely for the purpose of illustration.

6.2 Checks on relationships between different information lines

Customs checks the consistency of the relationship between:

- Article number   and   commodity code
- Article number   and   status of the classification of the article
- Article number/   and   use of anti-dumping levy
  Country of origin
- Commodity code   and   excise, and
- Article number   and   customs value.

The following checks are also carried out:

- Check whether the declaration reference number is unique
- Check for consistency between the opening balance of the current period and the closing balance of the previous period
- Check on the percentage of VAT when VAT is due

7   Addresses of customs offices

For addresses of Customs offices see: www.douane.nl.