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**Guidance on acceptable and unacceptable terms  
for the description of goods for exit and entry summary declarations  
during the UCC transitional period**

**DISCLAIMER**

It must be stressed that this guidance document does not constitute a legally binding act and is of an explanatory nature. The guidance document gives, however, a common interpretation of the concerned EU provisions by all the EU Member States customs authorities. Legal provisions on customs legislation take precedence over the contents of the guidance document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. As regards judgements of the Court of Justice of the European Communities, the authentic texts are those given in the reports of cases before the Court of Justice and the Court of First Instance.

## **1. INTRODUCTION**

Appendix A of Annex 9 of 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 (TDA) provides that goods description for summary declarations is "a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. "consolidated", "general cargo" or "parts") cannot be accepted. A list of such general terms will be published by the Commission. It is not necessary to provide this information where the Commodity code is provided." The object of this guidance is to meet the legal requirement to publish such a list.

This legal requirement stems from the need for customs administrations to be able to base their risk-analysis on adequate descriptions of goods where a commodity code is not provided by the person that lodges the summary declaration. In those cases, too vague a description would not provide Customs administrations with the means to identify consignments which might represent risks for the Union and its citizens; this might lead to unnecessary and costly hiccups in the supply chain; such as physical examinations of the goods concerned, in order to ascertain their real nature.

The list of generic, unacceptable terms and the suggested alternatives that would be acceptable by customs, hereafter referred to as "the list", is contained in the Annex to this guidance.

## **2. PRINCIPLES**

- 2.1. The list is not of an exhaustive nature, and aims at providing examples of unacceptable and acceptable wordings that are meant as a guidance.
- 2.2. The list is by nature dynamic. Everyday practice will show that new unacceptable terms will be identified and will need therefore to be added to the list as time goes by. This dynamic aspect of the list will require a certain level of maintenance by the Commission in coordination with Member States.
- 2.3. By virtue of the multilingual nature of the EU, the list covers all official languages of the Union and is therefore translated in all those languages.

## **3. PUBLICATION**

Given its dynamic nature, and the importance to provide quick updates, the list needs to be published on the internet, in any respect on TAXUD website, for the benefit of all potential interested parties.

## ANNEX

### List of examples of acceptable and unacceptable descriptions of goods

<b>Unacceptable</b>	<b>Acceptable</b>	
Agricultural products	Oranges, Fish, Rice, Bread	
Aid consignments	Blankets, Medications	
Animals	Horse, Poultry, Bovine	
Apparel	Men's Shirts, Lingerie, Girls' Vests, Boys', Jackets	
Appliances	Refrigerator, Stove, Microwave Oven, Coffee Machines	
Auto Parts	Automobile Brakes, Windshield Glass for Automobiles	
Caps	Plastic Caps	
Chemicals, hazardous	Actual Chemical Name (not brand name)	
Chemicals, non-hazardous	Actual Chemical Name (not brand name)	
Cleaning products	Alcohol, Detergents	
Consolidated	(See other specific examples in the table)	
Didactic articles	Pencils, Smart boards, Books	
Electronics	Computers, televisions, CD Players, Walkmans, Tape Recorders, Mobile phones, Monitors, Printers	
Equipment	Oil Well Equipment, Poultry Equipment	
FAK Freight All Kinds	(See other specific examples in the table)	
Foodstuffs	Beverages, (See other examples for "Agricultural products")	
General Cargo	(See other specific examples in the table)	
Gifts	Dolls, Remote Control Cars	
Household goods	Plates, Dishes, Tableware (See also examples for "appliances")	
Industrial products	(See examples for "Electronics")	
Iron and Steel	Iron Pipes, Steel Pipes, Iron Building Material, Steel Building Material	
I.T. goods	(See examples for "Electronics")	
Leather Articles	Saddles, Leather Handbags, Leather Jackets	
Machine parts	Pumps, Seals, Engines	

<b>Unacceptable</b>	<b>Acceptable</b>	
Machinery	Metal Working Machinery, Cigarette Making Machinery, Sewing Machines, Printing Machines	
Machines	(See examples for "Machinery")	
Oil	Mineral oil, Plant oil	
Ore	Iron ore, Copper ore	
Parts	(See examples for "Machine parts")	
Personal effects	(See other specific examples in the table)	
Pipes	Plastic Pipes, Steel Pipes, Copper Pipes	
Plants	Tulips	
Plastic Goods	Plastic Kitchenware, Plastic House ware	
Polyurethane	Polyurethane Threads, Polyurethane Medical Gloves	
Propellant	(See examples for "chemicals")	
Rubber Articles	Rubber Hoses, Rubber Conveyor Belts	
Rod	Welding Rod, Fuel rod, Copper rod	
Said to Contain	(See other specific examples in the table)	
Sanitary goods	Towels, Buckets, Detergents, Tooth brushes	
Scrap	Plastic Scrap, Foam Scrap, Iron Scrap	
Spare parts	(See examples for "Machine parts")	
Textiles	Linen fabric, T-shirts, (See also examples for "Apparel")	
Tools	Hand tools, Electric tools	
Toys	(See examples for "gifts")	
Various products	(See other specific examples in the table)	
Vehicles	Boats, Cars, Bicycles	
Weapons	Daggers, Machine guns	
Wires	Iron and Steel Wire, Copper Wires	
Wooden articles	Wooden furniture, Wooden kitchen utensils	