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**ADD 5**

**UD 290**  
**DELACTION 197**

**COVER NOTE**

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2023) 7399 final
Subject:	ANNEX to the COMMISSION DELEGATED REGULATION amending Delegated Regulation (EU) 2015/2446 as regards common data requirements for the purposes of exchange and storage of certain information under the customs legislation

Delegations will find attached document C(2023) 7399 final.

Encl.: C(2023) 7399 final



EUROPEAN  
COMMISSION

Brussels, 30.11.2023  
C(2023) 7399 final

ANNEX 5

**ANNEX**

**to the**

**COMMISSION DELEGATED REGULATION**

**amending Delegated Regulation (EU) 2015/2446 as regards common data requirements  
for the purposes of exchange and storage of certain information under the customs  
legislation**

**ANNEX V**

“ANNEX B-03

**LIST OF ITEMS REFERRED TO IN ARTICLE 185**

**CHAPTER I**

**Specimen of the list of items**

[illegible]

## CHAPTER II

### Notes and the particulars (data) for the list of items

The acronym 'BCP' ('Business continuity plan') used in this Chapter refers to situations in which the fallback procedure defined in the Implementing Regulation (EU) 2015/2447 of the Code and described in Annex 72-04 of the same regulation applies. The transit List of Items shall contain the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of Annex B, data has to be printed as follows, if appropriate using codes:

1. Box MRN — as defined in Annex B-02. The MRN shall be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.
2. The data of the different boxes at item level shall be printed as follows:
  - (a) Box Type [11 01] – This box is only used in case of mixed consignments. Indicate the actual status of each item (T1, T2 or T2F).
  - (b) Box Forms:
    - First subdivision: serial number of the current printed sheet,
    - Second subdivision: total number of sheets printed (List of Items)