

Annex 2: Examples of charging VAT on import of goods

	Declaration	Date of acceptance of SAD	Date of release of goods	VAT chargeability	DDV-O return	Notes
Example 1	Standard declaration type A (Article 162 UCC)	8.7.2016	8.7.2016	8.7.2016	1607 or 16Q3	
Example 2	Initial complete declaration type Z(A3)	8.7.2016	8.7.2016	8.7.2016	1607 or 16Q3	
Example 3a	Simplified declaration type B (Article 166 UCC)	5.7.2016 – date of acceptance of a simplified declaration	5.7.2016	5.7.2016	1607 or 16Q3	
	Supplementary declaration type X (the same MRN and date of release) (Article 167 UCC)	5.8.2016 – date of acceptance of a supplementary declaration	5.7.2016		1607 or 16Q3	The amount of taxes can be either the same as in type B, higher or lower than that.
Example 3b	Simplified declaration type B (Article 166 UCC)	5.7.2016 – date of acceptance of a simplified declaration	5.7.2016	5.7.2016	1607 or 16Q3	
	Supplementary declaration type X (within the period of one to four months) (the same MRN and date of release) (Article 167 UCC)	5.10.2016 – date of acceptance of a supplementary declaration	5.7.2016		1610 or 16Q4	The amount of taxes can be either the same as in type B, higher or lower than that.
Example 4a	Entry in the declarant's records type B(A3) – submission of a supplementary declaration on a weekly basis ¹ (Article 182 of UCC)	6.7.2016	6.7.2016	6.7.2016	1607 or 16Q3	

¹ Submission of a declaration on a weekly basis means that a supplementary declaration is lodged at the latest on the Friday following the week in which the goods were released.

	Declaration	Date of acceptance of SAD	Date of release of goods	VAT chargeability	DDV-O return	Notes
	Supplementary declaration type Z (the same MRN and date of release as in the case of B(A3)) (Article 167 UCC)	15.7.2016	6.7.2016		1607 or 16Q3	The amount of taxes can be either the same as in type B, higher or lower than that.
Example 4b	Entry in the declarant's records B(A3) – submission of a supplementary declaration on a monthly basis ² (Article 182 UCC)	6.7.2016	6.7.2016	6.7.2016	1607 or 16Q3	
	Supplementary declaration type Z (the same MRN and date of release as in the case of B(A3)) (Article 167 UCC)	6.8.2016	6.7.2016		1607 or 16Q3	The amount of taxes can be either the same as in type B, higher or lower than that.
Example 5a	Simplified declaration (commercial document) – submission of a supplementary declaration on a weekly basis (Article 166 UCC)		6.7.2016	6.7.2016	1607 or 16Q3	
	Supplementary declaration type Y (Article 167 UCC)	15.7.2016	6.7.2016		1607 or 16Q3	
Example 5b	Simplified declaration (commercial document) - submission of a supplementary declaration on a monthly basis (Article 166 UCC)		6.7.2016	6.7.2016	1607 or 16Q3	

² Submission of a declaration on a monthly basis means that a supplementary declaration is lodged at the latest by the 10th day of the current month for the previous month.

	Declaration	Date of acceptance of SAD	Date of release of goods	VAT chargeability	DDV-O return	Notes
	Supplementary declaration type Y (the same MRN and date of release) (Article 167 UCC)	6.8.2016	6.7.2016		1607 or 16Q3	
Example 6a	Entry in the declarant's records – submission of a supplementary declaration on a weekly basis (Article 182 of UCC)		6.7.2016	6.7.2016	1607 or 16Q3	
	Supplementary declaration type Z (Article 167 of UCC)	15.7.2016	6.7.2016		1607 or 16Q3	
Example 6b	Entry in the declarant's records – submission of a supplementary declaration on a monthly basis (Article 182 UCC)		6.7.2016	6.7.2016	1607 or 16Q3	
	Supplementary declaration type Z (Article 167 of UCC)	6.8.2016	6.7.2016		1607 or 16Q3	