



ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ  
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ



ΤΜΗΜΑ ΤΕΛΩΝΕΙΩΝ  
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28 Ιουλίου 2025

## Εγκύκλιος ΕΕ – «ΔΜ» (202)

Όλο το Τελωνειακό Προσωπικό

### Ορθά στοιχεία δεδομένων στα παραστατικά T2L/T2LF

Στα πλαίσια της επικείμενης λειτουργίας του νέου συστήματος εισαγωγών AIS και της επανεξέτασης των διαδικασιών βεβαίωσης ενωσιακού χαρακτήρα, οι οποίες θα περιλαμβάνονται στο πιο πάνω σύστημα, έχει παρατηρηθεί ότι στα παραστατικά **T2L/T2LF** που προσκομίζονται στο Τελωνείο για αποδέσμευση των εν λόγω εμπορευμάτων, δεν καταγράφονται όλες οι ορθές πληροφορίες που αφορούν τα εμπορεύματα. Το μεγαλύτερο πρόβλημα παρατηρείται κυρίως στην καταχώρηση των δασμολογικών ταξινομήσεων όταν η αποστολή περιλαμβάνει περισσότερα του ενός είδους.

Με τη λειτουργία του συστήματος απόδειξης ενωσιακού χαρακτήρα (**Proof of Union Status PoUS**) που έγινε την 1<sup>η</sup> Μαρτίου 2024, οι οικονομικοί φορείς υποχρεούνται πλέον να συμπληρώνουν ηλεκτρονικά τα στοιχεία δεδομένων της στήλης **E1** που είναι τα παραστατικά **T2L/T2LF**, όπως αυτά περιλαμβάνονται στο παράρτημα Β του Κανονισμού ΚΕΠ-ΕΤΚ 2015/2446. Στα υποχρεωτικά στοιχεία δεδομένων της στήλης **E1** περιλαμβάνεται και η δασμολογική ταξινόμηση των εμπορευμάτων σε εξαψήφια μορφή. Σε περίπτωση που η αποστολή περιλαμβάνει περισσότερα του ενός είδους εμπορευμάτων, αυτά θα πρέπει να δηλώνονται ορθά με την ποσότητα, ταξινόμηση και περιγραφή του κάθε είδους ξεχωριστά και όχι ενοποιημένο ή με γενική περιγραφή φορτίο (π.χ. consolidated cargo, articles, clothes, electronics).

Όσον αφορά την περιγραφή εμπορευμάτων, η Ευρωπαϊκή Επιτροπή έχει εκδώσει γενικό καθοδηγητικό εγχειρίδιο στο οποίο περιλαμβάνονται μη αποδεκτοί όροι περιγραφής το οποίο εγχειρίδιο επισυνάπτεται ως **Παράρτημα 1**.

Επίσης όσον αφορά την ταξινόμηση εμπορευμάτων, το σύστημα **PoUS** το οποίο έχει αναπτυχθεί κεντρικά από την Ευρωπαϊκή Επιτροπή, υποστηρίζει το ανέβασμα αρχείων excel (upload) για πολλαπλές ταξινομήσεις που θα δηλωθούν σε ένα παραστατικό, για σκοπούς διευκόλυνσης και πιο ταχείας υποβολής. Για τον τεχνικό τρόπο υποβολής η Επιτροπή έχει εκδώσει συνοπτικό οδηγό ο οποίος επισυνάπτεται ως **Παράρτημα 2**.

### **Αποστολές εμπορευμάτων - Έκδοση T2L από τους οικονομικούς φορείς στην Κύπρο**

Οι οικονομικοί φορείς που εκδίδουν αποδεικτικά ενωσιακού χαρακτήρα για αποστολές εμπορευμάτων σε άλλα κράτη μέλη, καλούνται όπως φροντίσουν να καταχωρούν ορθά τις πιο πάνω πληροφορίες στο σύστημα PoUS κατά την έκδοση των παραστατικών **T2L/T2LF**.



**Παραλαβές εμπορευμάτων - Έκδοση T2L από τους οικονομικούς φορείς στα άλλα Κράτη Μέλη**

Για την παραλαβή ενωσιακών εμπορευμάτων όπου οι πληροφορίες στα παραστατικά καταχωρούνται από τους συνεργάτες οικονομικούς φορείς στα άλλα κράτη μέλη, καλούνται οι οικονομικοί φορείς να έρθουν σε συνεννόηση μαζί τους, ώστε να δηλώνονται ορθά όλες οι ταξινομήσεις των εμπορευμάτων της αποστολής που θα παραλάβουν.

Για αποφυγή οποιονδήποτε προβλημάτων και δυσκολιών που πιθανόν να προκύψουν στην **εφαρμογή της ορθής δήλωσης ταξινόμησης**, σε αρχικό στάδιο θα δοθεί μεταβατική περίοδος χωρίς την καταβολή χρηματικών πληρωμών, για παραβάσεις που αφορούν μόνο τις περιπτώσεις που στα παραστατικά **T2L/T2LF** παρατηρούνται ελλείψεις ταξινόμησης.

Τονίζεται ότι η πιο πάνω οδηγία δεν αναιρεί τις υποχρεώσεις των οικονομικών φορέων για συμμόρφωση με την τελωνειακή νομοθεσία και σημειώνεται ότι η κάθε περίπτωση θα εξετάζεται ανάλογα με τα δικά της περιστατικά και σε περιπτώσεις δόλου θα τυγχάνουν εφαρμογής οι σχετικές διατάξεις των άρθρων 91,92,95 του Περί Τελωνειακού Κώδικα Νόμου αρ. 94(I) του 2004.

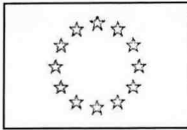


Μάρη Χαραλάμπους-Κληριώτου  
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Τμήματος Τελωνείων

ΔT/t2l quality data

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**EUROPEAN COMMISSION**

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

Customs Policy, Legislation, Tariff

**Customs processes and Project management**

Παράρτημα 1

Brussels,  
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**Guidance on acceptable and unacceptable terms  
for the description of goods**

**DISCLAIMER**

It must be stressed that this guidance document does not constitute a legally binding act and is of an explanatory nature. 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**

The revised Annex B and Annex D to the Commission Delegated Regulation (EU) 2015/2446<sup>1</sup> laid down that goods description (for the columns A1, A2, D3, G4, G5, H6, H7 and all F columns used for data element 18 05 000 000 respectively column H6 used for data element 6/8) “is a plain language description that is precise enough for Customs services to be able to identify the goods.”

In the Notes in relation with data requirement 18 05 000 000 ‘Description of goods’, the revised Annex B to the Commission Delegated Regulation (EU) 2015/2446 provides (for A1, A2 and all F columns) that “General terms (i.e. “consolidated”, “general cargo”, “parts” or “freight of all kinds”) cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission”.

The objective of this guidance is to meet the legal requirement to publish such a list where legally required and to give guidance for all situations where a plain language description is required.

This legal requirement stems from the need for customs administrations to be able to base their risk-analysis on adequate descriptions of goods, in particular where a commodity code is not provided by the declarant of the summary declaration. A too vague description of the goods 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 efforts and delays in the supply chain; such as physical examinations of the insufficiently described 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.

## **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.

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<sup>1</sup> 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 (OJ L 343, 29 December 2015, p. 1 – 557)

## ANNEX

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

Unacceptable	Acceptable
Accessories	Bathroom fittings, Lighting and electrical accessories,
Adapter	(See other specific examples in the table)
Agricultural products	Oranges, Fish, Rice, Bread
Aid consignment	Blankets, Medications
Alcohol	Denatured industrial ethyl alcohol, undenatured industrial ethyl alcohol of an alcoholic strength by volume of 80 % vol., Whiskey, Rum
All kind of Cargo	(See other specific examples in the table)
All kind of Goods	(See other specific examples in the table)
Animals	Horse, Poultry, Bovine
Apparel	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
Appliances	Refrigerator, Stove, Microwave Oven, Coffee Machines
Arms	Daggers, Machine guns
Articles	(See other specific examples in the table)
Artwork	(Specify which type of Artwork: Bust, picture, bronze sculpture)
As ordered [...]	(See other specific examples in the table)
As per attached [invoice]	(See other specific examples in the table)
Attached [manifest]	(See other specific examples in the table)
Auto	Ford Fiesta, VW Polo
Auto Parts	Automobile Brakes, Windshield Glass for Automobiles
Automobiles	Ford Fiesta, VW Polo
AWB/ HAWB	(See other specific examples in the table)
Baggage	(See other specific examples in the table)
Bags (or other types of	(See other specific examples in the table)



Unacceptable	Acceptable
packaging)	
Battery	Lithium batteries
Bazaar goods	(See other specific examples in the table)
Biological Substances	(See chemicals or other specific examples in the table)
Birthday gifts	(See other specific examples in the table)
Bits	(See other specific examples in the table)
Boards	(See other specific examples in the table)
Box	(See other specific examples in the table)
Cables	(See other specific examples in the table)
Cars	Ford Fiesta, VW Polo
Case	(See other specific examples in the table)
Caps	Plastic Caps
Cartons, CTN	New packaging made of carton, Cartons to be recycled, A4 print paper packaged in cartons
Charity	(See other specific examples in the table)
Chemicals	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, flammable	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, hazardous	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, non-Hazardous	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Cleaning products	Detergents
Clothes	Men's Shirts, Lingerie, Girls' Vests, Boys',Jackets
Clothing	Men's Shirts, Lingerie, Girls' Vests, Boys',Jackets
Collected items	(See other specific examples in the table)
Commodity	(See other specific examples in the table)
Company names	(See other specific examples in the table)
Component	(See other specific examples in the table)

<b>Unacceptable</b>	<b>Acceptable</b>
Consol, CON, CNSL	(See other specific examples in the table)
Consolidated cargo	(See other specific examples in the table)
Consolidated goods	(See other specific examples in the table)
Consolidated	(See other specific examples in the table)
Consolidation	(See other specific examples in the table)
Consumer	(See other specific examples in the table)
Courier	(See other specific examples in the table)
Courier bags	(See other specific examples in the table)
Courier goods	(See other specific examples in the table)
Courier material	(See other specific examples in the table)
Dangerous goods	(See other specific examples in the table)
Decorative crafts	(See other specific examples in the table)
Decorative items	(See other specific examples in the table)
Decorations	(See other specific examples in the table)
Didactic articles	Pencils, Smartboards, Books
Documents, Documentations, Docs, Dox	Passports (or any other kind of documents)
Drugs	Cough syrup, insulin doses, seasonal flu vaccine (preferably INN name for a pure substance)
Drums <sup>2</sup>	Empty plastic barrels for packaging, Liquid hand soap transported in drums
e-Commerce	(See other specific examples in the table)
Electronic equipment	(See other specific examples in the table)
Electronic goods	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers
Electronic items	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers
Electronics	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers

<sup>2</sup> "Drums" is acceptable where it refers to musical instruments

Unacceptable	Acceptable
Equipment, EQP	Oil Well Equipment, Poultry equipment
Exhibition goods	(See other specific examples in the table)
Express	(See other specific examples in the table)
Firearm	Machine guns, Guns, Pistols
Fish	European Hake, Swordfish, Lobsters, Tuna
Food	Prepared cakes, Rice, Tomatoes sauce, Powdered eggs
Foodstuff	Beverages (See other examples for "Agricultural products")
Footwear	(See other specific examples in the table)
Freight All Kinds	(See other specific examples in the table)
Fresh Fruit	Apples, Apricots, Bananas, Pineapples
Fresh Herbs	Basil, Thyme, Parsley
Fresh Plants	Lavandula angustifolia, Rosmarinus officinalis, Prunus avium
Fresh Vegetable	Broccoli, Tomatoes, Onions, Eggplants
From UPU Postal	(See other specific examples in the table)
Fruit	Oranges, Pears, Bananas, Apples, Strawberries
Fruit products	Apricot pulp, Apple pulp, Mixed fruits pulp
Fruit Pulp	Apricot pulp, Apple pulp, Mixed fruits pulp
Fuel	Diesel fuel, Petrol, Gasoline
Garments	Cotton T-shirts, Silk headscarves
General cargo	(See other specific examples in the table)
General goods	(See other specific examples in the table)
General merchandise	(See other specific examples in the table)
Gift box	(See other specific examples in the table)
Gifts	Dolls, Remote Control cars (describe type of gifts)
Gizmos	(See other specific examples in the table)
Glass	Glass panel for windows, Glass blocks
Goods, GDS	(See other specific examples in the table)
Granulate	(See other specific examples in the table)



Unacceptable	Acceptable
Handcraft	(Describe which type of Handicrafts -Vases, dishes, Necklaces, chairs-)
Handicraft	(Describe which type of Handicrafts -Vases, dishes, Necklaces, chairs-)
Handling codes	(See other specific examples in the table)
Hardware for gift	(See other specific examples in the table)
Herbs	Basil, Thyme, Parsley
Home goods	Plates, Dishes, Tableware, ( See also examples for "Appliances")
Household goods	Plates, Dishes, Tableware, ( See also examples for "Appliances")
Invoice	(See other specific examples in the table)
I.T. goods	(See examples for "Electronics")
Industrial products	(See examples for "Electronics")
Instruments	(See other specific examples in the table)
Iron, Steel	Iron Pipes, Steel Pipes, Iron Building Material, Steel Building Material
Iso Tanks	(See other specific examples in the table)
Jewellery, Jewelry	(See other specific examples in the table)
Jewels	(See other specific examples in the table)
Joint shipping	(See other specific examples in the table)
Label	Paper printed A4 labels, Plastic labels
Leather Articles	Saddles, Leather Handbags, Leather Jackets
Line	(See other specific examples in the table)
Likewise	(See other specific examples in the table)
Liquids, Fluids	(See other specific examples in the table)
Live Animals	Dogs (Labrador retriever), Cows (Aberdeen angus)
Live plants	Lavandula angustifolia, Rosmarinus officinalis, Prunus avium
Machine parts	Pump, Seals, Engines
Machinery	Metal Working Machinery, Cigarette Making Machinery, Sewing Machines, Printing Machines
Machines	( See Examples for "Machinery")

Unacceptable	Acceptable
Mail	(See other specific examples in the table)
Materials	(See other specific examples in the table)
MDF	MDF boards, wooden chipboard for MDF
Meat	Poultry meat, Beef meat, Pork meat, Lamb meat
Medical equipment	Band aids, Medical ventilator, blood sampling syringes
Medicines	Antiviral sprays, Viagra pills, Painkillers, Anti-inflammatories, Mucolytic (preferably INN name for a pure substance)
Merchandise, Merc.	(See other specific examples in the table)
Metal	Iron scrap, Steel tubes, Aluminium wire
Miscellaneous products, Misc, Mixed, Mix	(See other specific examples in the table)
Model	(See other specific examples in the table)
None	(Describe type of goods)
Non-Woven	(See other specific examples in the table)
Odd parts	(See other specific examples in the table)
Oil	Mineral oil, lubricating oil, vegetable oil, palm oil
Ore	Iron Ore, Copper Ore
Others	(See other specific examples in the table)
Pad	(See other specific examples in the table)
Package numbers	(See other specific examples in the table)
Pallets, PLT	Empty wooden pallets, Empty steel pallets for airfreight
Parcel	(See other specific examples in the table)
Party accessories	(See other specific examples in the table)
Parts	(See Examples for "Machine parts")
Perishables	Broccoli, Tomatoes, Chicken breasts
Personal address	(See other specific examples in the table)
Personal effects	(See Examples in the Table)
Pharmaceutical	Cough syrup, insulin doses, seasonal flu vaccine (preferably INN name for a pure substance)

Unacceptable	Acceptable
Pieces, pces	(See other specific examples in the table)
Pipes	Plastic Pipes, Steel Pipes, Copper Pipes
Plants	Cut Christmas trees, Tulips bulbs, fresh <i>Lavandula angustifolia</i> in pots, cuttings of rosemary in pots
Plastic Goods	Plastic Kitchenware, Plastic House Ware
Plates	Vehicle registration plates, Iron plates
Polyurethane	Polyurethane Threads, Polyurethane Medical Gloves
Powder	Wheat flour type 00, Industrial icing sugar, Iron powder
Pre-addressed parcel	(See other specific examples in the table)
Printed material	Paper labels with logo, Printed plastic fabric in rolls
Private things	(See other specific examples in the table)
Produce	(See other specific examples in the table)
Products	(See other specific examples in the table)
Propellant	(See Examples for Chemicals)
PVC items	(See other specific examples in the table)
Quilts	Cotton quilts (beddings)
Raw material	(See other specific examples in the table)
Returned goods	(See other specific examples in the table)
Rod	Welding Rod, Fuel Rod, Copper Rod
Rubber Articles	Rubber Hisses, Rubber Conveyor Belts
Said to Contain	(See other specific examples in the table)
Sample	(See other specific examples in the table)
Samples for analysis	Blood sample for analysis, Salt (sodium chloride) for analysis
Sanitary goods	Towels, Buckets, Detergents, Tooth brushes
Scrap	Plastic Scrap, Foam Scrap, Iron Scrap
See [invoice]	(See other specific examples in the table)
See attached invoice	(See other specific examples in the table)
Several	(See other specific examples in the table)
Several goods	(See other specific examples in the table)

Unacceptable	Acceptable
Shoes	Men leather shoes, Women plastic sandals, Kids fabric shoes
Snickers	(See other specific examples in the table)
Souvenirs	(See other specific examples in the table)
Spare	(See Examples for "Machine parts")
Spare parts, SPPT	(See Examples for "Machine parts")
Sporting Goods	Football shoes, boxing gloves, surf board
Stuff	(See other specific examples in the table)
Substance	(See other specific examples in the table)
Tablet accessories	Plastic cases for tablets, Chargers for tablets
Tablets	iPad, Tablets Samsung
Technology	(See other specific examples in the table)
Test	COVID-19 Quick tests, Leather shoes (sample), Recycled toilet paper (test shipment)
Textile goods	Cotton fabric in rolls, Polyester curtains, Cotton sheets
Textiles	Linen Fabric, T-shirts (See Examples for "Apparel")
Things	(See other specific examples in the table)
Tires	New car tires
Tools	Hand Tools, Electric Tools
Toys	(See Examples for "Gifts")
Tubing	Copper tubes, Iron tubes
Uniform	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
Vaccine	(See other specific examples in the table)
Various	(See other specific examples in the table)
Various goods	(See other specific examples in the table)
Various products	(See other specific examples in the Table)
Vegetables	Broccoli, Tomatoes, Onions, Eggplants
Vehicles	(See other specific examples in the table)
Waste	(See other specific examples in the table)
Weapons	Daggers, Machine guns



Unacceptable	Acceptable
Wearing apparel	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
White goods	(See other specific examples in the table)
Wires	Iron and Steel Wire, Copper Wire
Wooden articles	Wooden furniture, Wooden kitchen utensils

**List of examples of unacceptable characters in descriptions of goods**

1004, 1005, etc. (numbers)	Not accepted to be <u>only</u> numbers
WPX, .wp (file extension)	File extensions not accepted
XXX, ... (three or more equal symbols or letters)	Not accepted to be <u>only</u> 3 or more equal symbols or letters
“.”, “-”, “ ” (empty characters)	Not accepted to be <u>only</u> empty characters
\$%^&<> : " / \   ? * (special characters)	Not accepted to be <u>only</u> special characters
!£12 (special characters and numbers)	Not accepted to be <u>only</u> special characters and numbers

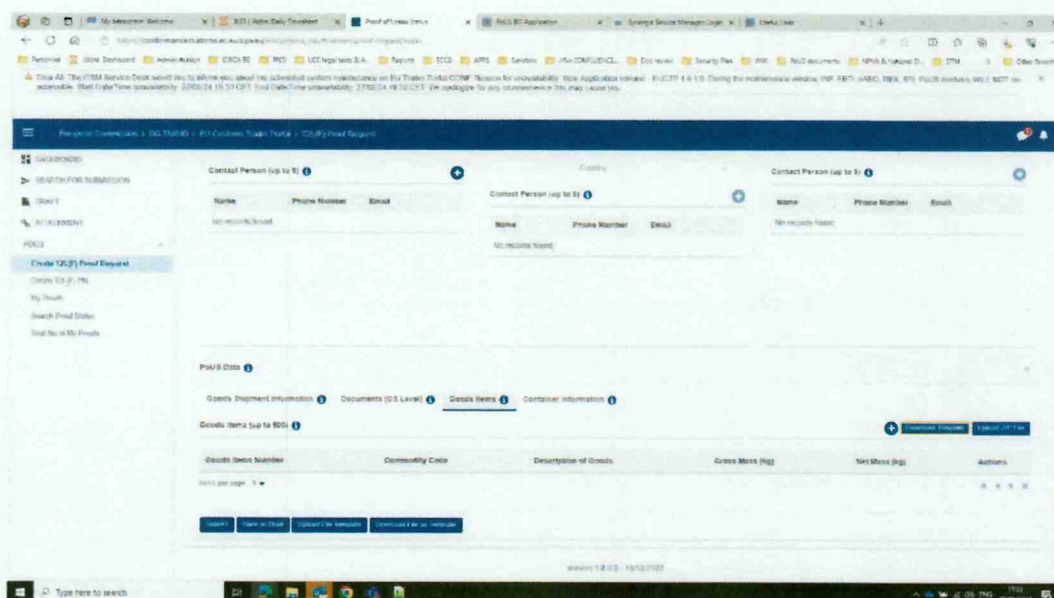


EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Digital delivery of Customs and Taxation Policies  
Processes & Data, Customer Relationship and Planning

## Guidance on using EUCTP templates in PoUS STP

### Excel template for goods items data

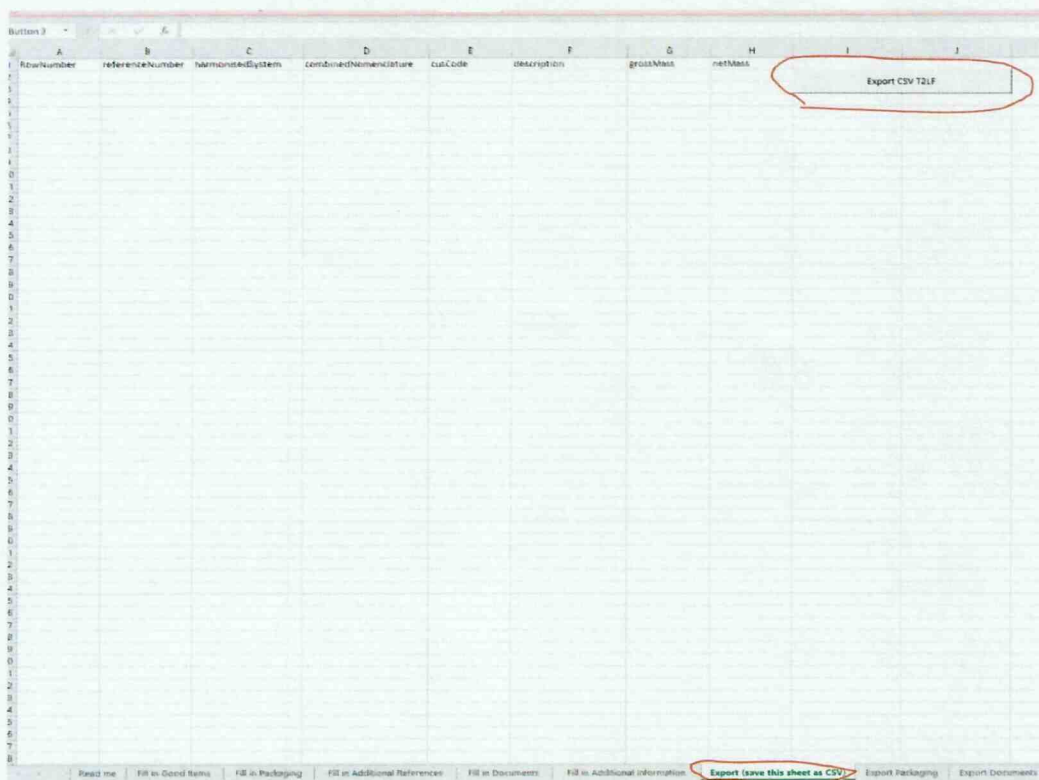
When there are many goods to include in a proof request, the PoUS STP offers a possibility to upload them all at once in an Excel file. This option is accessible in the “Goods Items” tab at the bottom of the “Create T2L(F)” page by pressing the button “Download template”:



The downloaded template is a preformatted Excel file. The first worksheet is a READ-ME to explain how to use it. You can enter the information about your goods by filling-in values (in the editable white cells) **only into "Fill in Goods Items", "Fill in Packaging", "Fill in Documents", "Fill in Additional References" and "Fill in Additional Information" worksheets:**



Then by clicking on the **"Export CSV T2LF"** button in the **"Export (save this sheet as CSV)"** worksheet, you will be able to create a ZIPPED CSV file.



This ZIP file can be imported back into PoUS STP by using the “Upload ZIP file” button next the download button – see screenshot below:

