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ECONOMIC OPERATORS REGISTRATION AND IDENTIFICATION

GUIDANCE DOCUMENT

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. There may also exist national instructions or explanatory notes in addition to this document.

Following the withdrawal of the United Kingdom from the Union, any reference to Member States shall be understood as including the United Kingdom where Union law remains applicable to and in the United Kingdom until the end of the transition period according to the Withdrawal Agreement (OJ C 384 1, 12.11.2019, p. 1).

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List of abbreviations and acronyms

AEO	Authorised Economic Operator
ATA	"Admission Temporaire/Temporary Admission"
CPD	Carnet de Passages en Douane
EO	Economic Operator
EORI	Economic Operators Registration and Identification
EOS	Economic Operator System
EU	European Union
OJ	Official Journal
MS	Member State
TIR	Transports Internationaux Routiers (International Road Transport)
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10 October 2013, p. 1 – 101)
UCC DA	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)
UCC IA	Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29 December 2015, p. 558 – 893)
VAT	Value Added Tax

Introduction

Objective

The main objective of the EORI Guidance is to ensure uniform implementation and a common understanding of the legislation concerning the EORI on the part of Member States' customs administrations and traders under the UCC legislation.

Status and updates

The EORI system is established in order to facilitate the registration of economic operators stipulated in Article 9 of the UCC.

An EORI number means an identification number, unique in the customs territory of the European Union, assigned by a customs authority to an economic operator or to another person in order to register that person for customs purposes (Art 1(18) UCC-DA). The rules relating to EORI numbers are laid down in Article 9 of the UCC, Articles 3 to 7 of the UCC DA and Articles 6 and 7 of the UCC IA.

The provisions on the EORI number neither limit nor undermine the rights and obligations derived from rules governing the requirement to register for, and obtain, any identification number which may be required in individual Member States in fields other than customs, such as taxation or statistics.

By registering, for customs purposes, in one Member State operators are able to obtain an EORI number that is valid throughout the European Union. Obviously, in order to benefit fully from the use of a unique identification number, holders must use the EORI number – once it has been assigned – in all communications with any EU customs authorities where a customs identifier is required.

Customs authorities in the EU must have easy and reliable access to operators' registration and identification data. In order to ensure this, a central electronic system has been developed for storing data on the registration of economic operators and other persons and for exchanging data on EORI numbers between customs authorities. This central system holds data listed in Chapter 3, Title I, Annex 12-01 to the UCC DA.

The EORI number is assigned, to the interested person, free of charge by the competent customs authorities of the Member States.

The common data requirements for the registration of economic operators and other persons are laid down in Annex 12-01 to the UCC DA and the formats and codes of these common data requirements are laid down in Annex 12-01 of the UCC IA.

On 5 March 2018 the European Commission deployed EOS v3.11.0.0 which includes the EORI2 application. The deployment is part of IT- implementation of the Union Customs Code in accordance with the Work Programme set up for this purpose.

EORI2 has become necessary due to legal changes brought about by the Union Customs Code and the delegated and implementing act thereto.

It brings the following enhancements for trade and customs:

• For EORI numbers that are no longer active the expiry date is a mandatory data element. The information has to be kept for ten years after the expiry date in order to facilitate the correction of customs declarations that have been lodged before the economic operator ceased his customs activities.
• For economic operators with an address in a third country information is available whether this economic operator is considered as being established in the customs territory of the EU and therefore entitled to lodge a customs declaration in the EU, not only in the limited situations referred to Art 170 (3) UCC. This allows customs to avoid cumbersome checks at the border when the customs declaration is actually lodged. It is a contribution to provide for a smooth flow of goods across the border.
• The format of the fields containing company names is adapted to international standards. This goes hand in hand with an increased size of these fields. It is now possible to insert company names with up to 512 characters. For the short name used in international data exchanges 70 characters are available.

Starting with 5 March 2018 the Delegated Regulation (EU) 2016/341, establishing transitional rules for certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council, laying down the Union Customs Code where the relevant electronic systems are not yet operational, has not longer applied to the EORI. However, it applies to the customs declaration as long as the national system for declaration of the goods are not updated in accordance with the UCC legislation. In this context, all references to Annex B of the UCC DA in this document should be read as the references to the Annex 9 of the Delegated Regulation (EU) 2016/341 in the case of those Member States whose declaration systems have not been updated to UCC requirements.

As a result of practical experience and in view of the highly specific situations arising from the EORI implementation, the EORI Guidelines will need to be further explained and illustrated with examples of best practice on an ongoing-basis when the need arises.

Definitions

"Economic operator" means a person who, in the course of his or her business, is involved in activities covered by the customs legislation (Article 5(5) of the UCC).

"Person" means a natural person, a legal person and any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts (Article 5(4) of the UCC).

"Person established in the customs territory of the European Union" means:

(a) in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union;
(b) in the case of a legal person or an association of persons any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Union (Article 5(31) of the UCC).

"Permanent business establishment" means:
- a fixed place of business, where both the necessary human and technical resources are permanently present
and
- through which a person's customs-related operations are wholly or partly carried out (Article 5(32) of the UCC).

"The customs territory of the Union" is defined in Article 4 of the UCC.

1. REGISTRATION

1.1. Who should register for an EORI number?

1.1.1. Economic operators established in the customs territory of the Union

Economic operators established in the EU should always be registered in the Member State where they are established. Even if the first operation takes place in another Member State, economic operators must ask the Member State in which they are established to assign them an EORI number.

In the registration process economic operators must respect the national rules of the Member State where they are established.

The national law of each Member State defines who is considered a natural person, a legal person or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

Examples of legal forms of entities that in accordance with the national law of MS are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person are given in Annex II to this document.

Entities that are legal persons or that have the capacity to perform legal acts but lack the legal status of a legal person and, in the course of their business, are involved in activities covered by customs legislation need to be assigned an EORI number. Each entity may have only one EORI number to be used, as required, in all communications with any European Union customs authorities.

Consequently, an EU-based supplier not involved in activities covered by customs legislation that supplies raw materials already in free circulation to an EU-based manufacturer is under no obligation to apply for an EORI number. Similarly, a transport operator who is not involved in any activities covered by customs legislation in any Member State and who only moves goods in free circulation within the customs territory of the Union will not have to have an EORI number.

It should be taken into account that due to administrative procedure foreseen in the national legislation of the Member State, EORI registration could take several days. Economic operators should initiate the registration procedure for an EORI number before they start activities covered by customs legislation, e.g. before they start their export or import operations (if these operations, due to the business activity of the person concerned, are planned in the nearest future).

Specific cases for EORI registration:

a) Natural person moving his/her place of residence.

In the case of a natural person who has an EORI number assigned by a Member State were he/she has the residence and the person is moving his/her place of residence from the issuing Member State to another, it is not necessary to apply for another EORI number.

Example:

A natural person registered in Austria with an EORI number and carrying out business activities in Austria is transferring his/her habitual place of residence from Austria to Germany while his/her business activities continue to be carried out in Austria.

Since the identity of the person did not change there is no need to change the EORI registration. This person has to keep the EORI registration in Austria and just to amend his/her habitual place of residence in the EORI data base.

b) Although the indication of the EORI number is not required on ATA or CPD carnets, an economic operator established in the customs territory of the Union who is the holder of such a carnet has to be registered in accordance with Article 9 (1) UCC.

Example:
A German economic operator who declares goods for the temporary export for exhibition under an ATA carnet has to be registered in the EORI data base.

1.1.2. Economic operators not established in the customs territory of the Union

Economic operators not established in the customs territory of the Union shall be registered for an EORI number if they perform one of the following activities (see Article 5 of the UCC DA):

(a) lodge a customs declaration in the customs territory of the Union other than the following declarations**:**

i. A customs declaration made in accordance with Articles 135 to 144 of the UCC DA.

- Oral declaration as specified in Art. 135-137
- Customs declaration made by any other act as specified in Art. 138-142
- Paper-based customs declaration as specified in Art 143
- Postal consignments as specified in Art. 144

ii. A customs declaration made for the temporary admission procedure (e.g. for an exhibition) or a re-export declaration to discharge that procedure.

However, economic operators not established in the customs territory of the Union shall register with the customs authorities before lodging a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure where registration is required for the use of the common guarantee management system.

Economic operators not established in the customs territory of the Union who are holders of ATA or CPD carnets will not have to apply for an EORI number for placing goods under temporary admission procedure or re-export declaration to discharge that procedure.

Example:

A Canadian economic operator who declares goods for the temporary admission procedure under an ATA carnet does not have to apply for an EORI number.

iii. A customs declaration made under the Convention on a common transit procedure[1] by an economic operator established in a common transit country.

However, economic operators established in a common transit country shall register with the customs authorities before lodging a customs declaration under the Convention on a common transit procedure where that declaration contains the particulars of an entry summary declaration or is used as a pre-departure declaration.

iv. A customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino.

[1] OJ L 226, 13.8.1987, p. 2.

However, economic operators established in Andorra or in San Marino shall register with the customs authorities before lodging a customs declaration made under the Union transit procedure where that declaration contains particulars of an entry summary declaration or is used as a pre-departure declaration.

(b) lodge an exit or entry summary declaration in the customs territory of the Union;

(c) lodge a temporary storage declaration in the customs territory of the Union;

(d) act as a carrier for the purposes of transport by sea, inland waterway or air;

However, if an economic operator acting as a carrier for the purposes of transport by sea, inland waterway or air has been assigned a third country unique identification number in the framework of a third country traders' partnership programme which is recognised by the Union, shall not register.

(e) act as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declarations.

Example:

– A Chinese or Swiss exporter whose goods are consigned to an EU consignee is not required to apply for an EORI number. However, if he wants, for example, to lodge in the Union one of the declarations listed above he will have to be registered for an EORI number.

Taking into account that the registration process could take several days due to administrative procedure foreseen in the national legislation of the Member State, it is recommended that economic operators not established in the European Union register (see section 1.2 for details of the authorities responsible for the EORI registration) in advance in the Member State where they planned to first start any of the activities listed above.

1.1.3. **Persons other than economic operators** (Article 6 UCC DA)

Persons other than economic operators shall be registered in following situations:

(a) Where such registration is required by the legislation of a Member State;

or

(b) Where the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B of the UCC DA

Where a person other than an economic operator lodges an oral customs declaration no EORI number is required.

Persons other than economic operator who are holders of ATA carnets or CPD carnets will not have to apply for an EORI number for placing goods under temporary admission procedure or re-export declaration to discharge that procedure.

Pursuant to Article 6 (2) of the UCC DA a registration is not required where the person lodges customs declarations only occasionally and the customs authorities consider this to be justified.

Depending on the specific conditions, the customs authority of the Member State may decide on the maximum number of customs declarations/year that a person can lodge without having assigned an EORI number.

1.1.4. EU diplomatic representations, third country diplomatic missions, international organisations and non-governmental organisations

EU diplomatic representations and third country diplomatic missions are not required to ask for EORI numbers.

Example:
The German Embassy in Zagreb is not an economic operator as defined in Article 5(5) of the UCC. A registration in EORI is therefore not required.

If a registration is necessary for pragmatic reasons, for example because the German Embassy in Zagreb engages in operations for which an EORI number must be provided, pursuant to the Article 9(3)(a) of the UCC the Croatian customs is the competent authority to issue the EORI number because the German Embassy in Zagreb is established in Croatia.

For international organisations and non-governmental organisations a case-by-case analysis is required. As a general rule (with certain exceptions), international organisations do not carry activities covered by the customs legislation and do not perform a "business". However, it cannot be excluded that in some cases they exercise an activity covered by the customs legislation and therefore EORI numbers will be allocated to them.
Activities of non-governmental organisations may bear a certain business-character. Therefore, some of them will be qualified as economic operators and will need an EORI number even if most of their import and export operations is relieved from customs duties.

1.2. Place of registration

1.2.1. Economic operators established in the customs territory of the Union (see section 1.1.1) must be registered by the customs authority of the Member State in which they are established (Article 9(1) of the UCC).

Example
Company C established in Sweden lodges an import customs declaration in Hungary. Because Company C is established in Sweden, it has to have an EORI number assigned by the Swedish customs authority even if its customs activities are entirely performed in Hungary. This EORI number should be declared for D.E. 3/18 (declarant identification no).

Specific cases for EORI registration - Multinational companies

There are two basic principles applied to determine where their EORI number will be issued:
- the EO must be a “person” (as defined by Article 5(4) of the UCC) within a particular EU MS. Therefore;
- only one EORI number should be issued per “person”

Multinational companies usually consist of a parent company and several entities, each of which is an **individual legal person**, i.e. a separate legal entity registered in the local company register in accordance with the company law of the Member State where the relevant entity is established, or else take the form of **an association of persons** recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.
In such cases, each entity that is a separate “person” and “carries out business activities covered by customs legislation“ can obtain its own EORI number.

Example
Parent company P is established in Germany. It has two entities: S1, registered in Belgium, and S2, registered in Austria. Both are legal persons.

Parent company P is not involved in any activities covered by customs legislation in any Member State, but its entities are.

Parent company P will not have to be assigned an EORI number since it is not an economic operator, as defined in Article 5(5) of the UCC (the company is not involved in activities covered by customs legislation in any Member State). However, its entities will be subject to the obligation imposed by Article 9 of the UCC and will have to have an EORI number. Entity S1 will have an EORI number assigned by the Belgian customs authority and entity S2 an EORI number assigned by the Austrian customs authority.

Multinational companies: some entities are not "persons", as defined by Article 5(4) of the UCC

Multinational companies can also consist of a parent company plus several entities located in different Member States. Some of these entities are, under national company law, **"persons,"** i.e. a separate legal entity registered in the local company register **in accordance with the company law of the Member State** where the relevant entity is established, or an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person. However, others are offices, premises or other locations of the company itself but are not "persons", as defined by Article 5(4) of the UCC, such entities therefore cannot be assigned an EORI number.

Only a "person" can act in or be a party to customs transactions, e.g. lodge a customs declaration (Article 5(12) of the UCC), be a representative (Article 18 of the UCC) or be granted an authorisation for a customs special procedure (in all these cases the UCC, the UCC DA or the UCC IA refer to a "person").

Example 1

Parent company C is established in France. It has the following entities: S1, established in Estonia, S2, established in Germany, and S3, established in the Netherlands. None of these entities are "persons", as defined by Article 5(4) of the UCC.

Parent company C is carrying out business activities covered by customs legislation in several Member States.

Parent company C will be assigned an EORI number by the French customs authority since it is an "economic operator" (it is a person and, in the course of its business, is involved in activities covered by customs legislation) established in France.

Its entities (S1, S2 and S3) will not have an EORI number since none of them is a "person", as defined by Article 5(4) of the UCC.

Consequently, when parent company C lodges a customs declaration at import for goods that will be delivered to one of its entities the EORI number of parent company C should be provided for D.E. 3/16 (importer identification no.) and D.E. 3/18 (declarant identification no.).

Example 2
Parent company PC is established in Germany. It has the following entities: E1, established in Austria, E2, established in Romania, and E3, established in Slovakia.

Entity E1 is registered in Austria and is a legal person under Austrian law. Entity E2 and E3 are not legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under Romanian and Slovak law respectively. Consequently, they are not "persons", as defined by Article 5(4) of the UCC.

Parent company PC and entity E1 are carrying out business activities covered by customs legislation in several Member States.

Parent company PC and entity E1 will each be assigned an EORI number since they are "economic operators", as defined by Article 5(5) of the UCC (they are persons and, in the course of their business, are involved in activities covered by customs legislation). Parent company PC will be assigned an EORI number by the German customs authorities and entity E1 by the Austrian customs authority.

Entities E2 and E3 will not have an EORI number since neither of them is a "person", as defined by Article 5(4) of the UCC, and, consequently, they are not "economic operators".

Entity E1 may lodge a customs declaration. However, parent company PC may also act as the representative of entity E1. Company PC will make a customs declaration at import for goods that will be delivered to entity E1. The EORI number of company PC should be provided for D.E. 3/18 (declarant identification no) whereas the EORI number of entity E1 should be provided for D.E. 3/16 (importer identification no).

With regard to entities E2 and E3 see also example 1.

Example 3
Parent company P is a legal person with its headquarters in the USA. It has the following entities: registered office R1, established in Ireland, registered office R2, established in Poland, and registered office R3, established in Denmark.

Neither registered office R1 nor registered office R2 and R3 are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person under the national law of the country in which they are established. None of them is therefore a "person", as defined by Article 5(4) of the UCC.

Parent company P is carrying out business activities covered by customs legislation via all three of its European entities.

Consequently, company P is an economic operator (Article 5(5) of the UCC: it is a "person" and, in the course of its business, is involved in activities covered by customs legislation). It is also established in the EU since it has its registered offices in the Union (Article 5(31) of the UCC). Company P will need an EORI number. **However, for customs purposes, economic operators and other persons may have only one EORI number.**

Therefore and although, company P has registered offices in several Member States, it may apply for and use **only one EORI number** assigned by one of these Member States, either Ireland or Poland or Denmark. The address of company P in the USA shall be indicated in the registration data as its address of establishment even when it is also considered to be established in three Member States through three registered offices there. For economic operators with an address in a third country it is mandatory to provide an indication whether or not the economic operator is established in the customs territory of the Union, which shall also be part of the registration in the EORI database.

It should be noted that its entities are located in several different Member States. In each of these Member States Company P may be required to register for, and obtain, an identification number used in fields other than customs, such as taxation or statistics, e.g. a VAT number.

1.2.2. Economic operators not established in the customs territory of the Union must be registered by the customs authority of the Member State where they first expect to perform one of the activities listed in point 1.1.2 (see Article 5(6) of the UCC DA).

Where registration is required, it shall be done with:

- the customs authorities responsible for the place where the economic operator lodges a declaration

or

- the customs authorities responsible for the place where the economic operator applies for a decision

Example
Company C is established in Russia and operates the means of transport by which goods are brought into the customs territory of the Union.

Its transport operations concern several Member States. Company C will transport goods and lodge its first entry summary declaration in Poland. The entry summary declaration must include the EORI number of the person lodging it. In order to obtain the EORI number, company C should follow the national provisions of Poland. The EORI number assigned will be used to complete the entry summary declaration and for future identification of company C in its dealings with customs authorities in the EU.

Example

The applicant for a decision of Binding Tariff Information shall register before applying for a BTI decision.

In case of application made by using an electronic data processing technique, the EORI number of the applicant shall always be provided (D.E. 3/2 - applicant/holder of the authorisation or decision identification).

1.3. Registration process

Rules on the registration process for assigning an EORI number are provided in Member States' national legislation.

Customs authorities from the Member State should not finalise registration of the data listed in Annex 12-01 to the UCC DA until after authentication of the information provided.

Before assigning an EORI number the responsible authorities in Member States should consult the EORI system to confirm that the person has not previously been assigned one. The consultations should be based on the spelling of the name of the person indicated in the identification documents.

In order to optimise the flow of registration process, the issuing MS should upload the new EORI record in the central EOS, as soon as possible, to avoid that the economic operator is able to use the EORI before it is made available via central EOS to the other national customs administrations.

The identity of economic operators not established in the customs territory of the Union may be confirmed by:

- in the case of natural persons: a valid passport or other travel document (see Article 6 of Regulation (EU) 2016/399 of the European Parliament and of the Council of 9 March 2016 on a Union Code on the rules governing the movement of persons across borders (Schengen Borders Code), OJ L 77, 23.3.2016); or

- in the case of legal persons or associations of persons: a document from the business register (original or certified copy of an official document providing identification data and issued by the authorities responsible for the business register or by chambers of commerce in the EU or in the third country).

Detailed information on the procedure for assigning an EORI number can be found on the websites of Member States' national customs authorities via:

https://ec.europa.eu/taxation_customs/national-customs-websites_en

1.3.1. Data stored in the EORI central system

The EORI central system stores data elements listed in Data Table of Chapter 3, Title I, Annex 12-01 to the UCC DA. Some of them are provided optionally by Member States, others are mandatory.

Member States should upload on a regular basis to the central system data elements 1-5, 9-10 and 14-15 listed in Data Requirements Table of Chapter 3, Title I, Annex 12-01 to the UCC-DA concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur. It consists of:

D.E. 1 - the EORI number,

D.E. 2 - the full name of the person,

D.E. 3 - the address of establishment/address of residence,

D.E. 4 - establishment in the customs territory of the Union,

D.E. 5 - the VAT identification number(s), where assigned by Member States,

D.E. 9 - consent to disclosure of personal data listed in points 1, 2 and 3,

D.E. 10 - short name,

D.E. 14 - start date of the EORI number,

D.E. 15 - expiry date of the EORI number

Where collection of data elements 6-8 and 11-13 listed in Data Requirements Table of Chapter 3, Title I, Annex 12-01 to the UCC-DA is required by national systems Member States shall upload these data to the central EORI system. For data that is uploaded to the central system the codes set out in Annex 12-01 to the UCC-IA shall be used. Annex 12-01 is published on TAXUD webpage, on "EU Customs data model html publication" section:

https://svn.taxud.gefeg.com/svn/Documentation/EUCDM/EN/index.htm

The explanations relating to the data elements that are mandatory to be collected by MSs in order to assign an EORI number are in Annex I of this Guidance document.

1.3.2. Invalidation and deletion of an EORI number

Pursuant to Article 9 (4) of the UCC, the customs authority shall invalidate an EORI number, in accordance with the provisions of Article 7 of UCC DA:

- upon request by the registered person in which case the registered person or its representative shall submit a request to the customs authority;
- when the customs authority is aware (e.g. the customs authority has access to documents certifying that the company has ceased its activity as a result of bankruptcy) that the registered person has ceased the activities requiring the registration.

The customs authority shall record the date of invalidation of the EORI number and shall notify it to the registered person.

In case an economic operator that has ceased its activities will resume these activities, it has to register again. In this case, the old EORI number may be re-used.

An EORI number can only be deleted from the data base after 10 years from the expiry date.

2. USE OF AN EORI NUMBER

Once the EORI number has been granted, this unique number must be used in all customs transactions and activities throughout the Union whenever an identifier is required.

In some cases the EORI number is an optional or conditional element in an exit/entry summary or customs declaration. However, in order to benefit from facilitations provided by an AEO authorisation issued in EU, it is necessary to provide an EORI number in an exit/entry summary or customs declaration. Moreover, an EORI number must be entered in the application form for an AEO authorisation. The EORI number may also be used in other business domains such as the movements of excise goods under duty suspension with destination export (see for instance Regulation (EC) No 684/2009, Annex 1, Table 1, data element 5h)".
Since the registration process could take several days due to administrative procedure foreseen in the national legislation of the Member State, economic operators who do not have assigned an EORI number should initiate the registration procedure in advance, i.e. before they lodge a summary or customs declaration. Late ("last-minute") applications for EORI registration (e.g. at the customs office of entry) could result in delays in processing the summary or customs declarations, since information about the newly assigned EORI number will not be available to electronic customs systems.

The tables set out below summarise when the EORI number is required with the mention that particulars required in entry summary declarations relates to ICS 1.

Summary declaration			
Function	**Entry**	**Exit**	**Transit declaration including particulars for entry and exit summary declaration**
Carrier	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration in case of carriers for other purposes of transport then by sea, inland waterway or air. **Mandatory:** In situations covered by Article 185(3)(a) of the UCC IA and Article 188(2) of the UCC IA, the EORI number of the carrier must be provided. The EORI number of the carrier must also be provided in situations covered by Article 187(3) of the UCC IA. According to Article	-	Required only if different from the principal, in which case the EORI is optional

Summary declaration			
Function	**Entry**	**Exit**	**Transit declaration including particulars for entry and exit summary declaration**
	5(1)(d) DA the EORI number is mandatory for persons acting as a carrier for the purposes of transport by sea, inland waterway or air unless these persons have a TCUIN number.		
Notify party	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the third country concerned	-	-
Consignor/ exporter	**Conditional:** EORI number or third country unique identification number whenever available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the	**Conditional:** EORI number or third country unique identification number whenever available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the third country concerned	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration **Mandatory:** If the customs office of departure is in the EU and the consignor is an AEO

Summary declaration			
Function	**Entry**	**Exit**	**Transit declaration including particulars for entry and exit summary declaration**
	third country concerned.		
Person lodging the summary declaration	**Mandatory:** EORI number	**Mandatory:** EORI number	**Mandatory:** EORI number
Consignee	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the third country concerned	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration or where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the European Union, this information may take the form of a third country unique identification number which has been made available to the European Union by the third country concerned	**Conditional:** EORI number whenever this number is available to the person lodging the summary declaration **Mandatory:** If the customs office of departure is not in the EU but the consignee is an AEO
Person requesting the diversion	**Mandatory:** EORI number	-	-
Trader authorised consignee		-	TIN

Customs declaration			
	Import	**Export**	**Transit**
Consignor/ exporter	Member States **may** require: EORI number or number required by the legislation of the Member State concerned[2]	Member States require: EORI number or *ad hoc* number	Member States **may** require EORI number or *ad hoc* number[2]
Consignee	Member States require: EORI number or *ad hoc* number	Member States **may** require EORI number or number required by the legislation of the Member State	Member States **may** require EORI number or number required by the legislation of the Member State

		concerned[2]	concerned[2]
Declarant/ representative	Member States require: EORI number or *ad hoc* number	Member States require: EORI number or *ad hoc* number	-
Principal	-	-	Member States require EORI number

[2] Particulars which Member States may decide to waive. However, third country operators are not required to have an EORI number when they act as consignor/exporter or consignee.

In the case of economic operators established in the customs territory of the Union who are holders of ATA or CPD carnets, EORI number should be provided:

- in box A "Holder and address" of the exportation, re-importation and, where applicable, of the transit voucher of ATA carnet;

- in box 1 "Holder (name, address)" of the exportation and importation (re-importation into the EU) voucher of the CPD carnet.

The cover-pages and the counterfoils of the carnets should not bear any indication of the EORI number because the carnets are international customs documents and the EORI number has to be provided only for the purposes of the correct application of the UCC and its related delegated/implementing acts. The relevant Conventions do not require to provide an EORI number.

Important information concerning rules on using EORI numbers and third countries' identifiers:

1. "*Ad hoc* number" means a number that **may be** assigned by the customs administration (i.e. which can also refuse to assign one) **for the declaration concerned**. This number is not an EORI number and will not be exchanged in the EORI system. The primary objective of *ad hoc* numbers is to serve in exceptional situations when the person has not yet received an EORI number or the person is not obliged to be registered for the EORI number but is required, by Annex B to the UCC DA, to indicate its identification number in the customs declaration. *Ad hoc* numbers cannot be used in entry and exit summary declarations. The rules concerning management of this number (i.e. if and how one is to be assigned) should be established in Member States' national provisions.

2. These rules concern only the identification numbers to be provided in customs declarations and they do not define requirements on the address indicated in the customs declaration. The addresses of parties mentioned in customs declarations will not be validated against those provided in the EORI system.

3. The European Union has concluded international agreements with third countries with a view to mutually recognise the Authorised Economic Operators' (AEO) programme and the other country's trade partnership programme to facilitate customs controls relating to security and safety. Therefore, it is necessary that the MS's transaction systems identify not only the EU AEOs but also the economic operators that are members of third countries' trade partnership programmes. Therefore, for some persons it is allowed to declare their third country identifiers.

4. In entry and exit summary declarations if an EORI number is declared (or where allowed: a third country identifier), no name or address should be provided.

3. PLAYERS INVOLVED IN THE EORI SYSTEM AND THEIR MAIN ACTIVITIES

3.1. European Commission

The European Commission provides the infrastructure and services for the following main tasks:

- storage of the EORI data at central level;
- collection of the national EORI data provided by the Member States to the central repository;
- providing (pushing) EORI data to the Member States' systems;
- consultation of the EORI data and checking of AEO status against the central repository;
- provision of a public interface for checking the validity of EORI numbers against the central repository and for access to EORI registration data (see section 4.1.2);
- provision of a public interface for access to the list of Member States' authorities responsible for granting EORI numbers.

3.2. Member States

The main roles and responsibilities of the Member States (MS) are as follows:

- Each MS has to decide whether a number already assigned (e.g. the VAT number) will be reused for composition of EORI number or a new one must be composed. Moreover, MS have to select, from the existing national data held, the records that are relevant to the EORI system.
- MS must provide the central system with their national EORI data on a regular basis. In particular, Member States are strongly recommended to send the new EORI registration data as soon as possible to the central system managed by the European Commission (see section 3.1).
- Each MS is responsible for operating the national system. MS with a national EORI database have to ensure that their national database is kept up-to-date, complete and accurate.

Example:

An economic operator established in Spain shall have the EORI number assigned by the Spanish customs authority. In the case that the economic operator obtains a VAT identification number from the Austrian Tax authority after the EORI number has been assigned, the EO has the obligation to request to the issuing customs authority of the EORI number (Spain) to update the data in the EORI system.

3.3. Economic operators or other persons

In the EORI context, the role of economic operators, or other persons, is to:

- initiate the registration procedure with the customs authority of a Member State (see Chapter 1).
- provide the information listed in Data Requirements Table of Chapter 3, Title I, Annex 12-01 to the UCC-DA and if customs authority of the Member State consider necessary the supporting documents (Article 15 (1) UCC).

- inform immediately the issuing customs authority of the Member State on the modification of any data that constitute the EORI record and provide on the request of the issuing customs authority the supporting documents.

Pursuant to the Article 15 (2) UCC, person concerned is responsible for the following:

- the accuracy, completeness and maintenance up-to-date of the information given to the customs authority, on at the occasion of every submission of information containing the EORI number;
- the authenticity, accuracy and validity of any document supporting the information given.

When the information is provided, by a customs representative of the person concerned, that customs representative shall also be bound by the obligations listed above. However, when a representative is submitting the EORI number of the represented person in a declaration, an application or any other form, the principle of good faith as laid down by the ECJ in case law (e.g. Teleos C-409/04) applies to information registered in the EORI system.

3.4. Users

External users may have access to **some** of the EORI data made available via the Europa web portal (over the Internet; see section 4.1.2). They have access to the public interface of the EORI system (requiring no identification, authentication or authorisation by the system) to check if the EORI number is active and/or the name and address of the person concerned if consent for publication has been given (see section 4.1.2).

4. PERSONAL DATA PROTECTION AND EORI

4.1. General

The EORI system and the data exchanged between the EORI and the national IT systems must comply with the applicable regulations, directives and decisions on security and data protection, i.e.:

- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)

- Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the European Union institutions and bodies and on the free movement of such data;

- Council Decision 2001/264/EC of 19 March 2001 adopting the Council's security regulations;

- Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

Member States are the controllers with respect to the personal data they have entered in EORI central database.
The customs authorities in the Member States upload to the EORI database EORI numbers together with registration data received during the registration process. The customs authorities have access to data uploaded by customs authorities from other Member States. They may also download them to their national databases.
The Commission processes the personal data on behalf of the Member States.
The Commission's role is just to provide the infrastructure that allows the "pooling" of data received from Member States. As such, the Commission does not alter the content of the database. It merely replicates national records.
The data are processed automatically by the EORI system.

Member States should involve national data protection authorities in collection and management of the data which are uploaded into central EORI system.

Data subject have the right to access the personal data relating to him or her that will be processed through the central database, right to information, right to rectification, right to erasure ("right to be forgotten"), right to restriction of processing, right to notification regarding rectification or erasure of personal data or restriction of processing, right to data portability, right to be informed about the personal data breach, transparency and modalities as well as principles relating to processing of personal data.

4.1.1. Information to be provided

Without prejudice to national provisions implementing Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive

95/46/EC (General Data Protection Regulation), persons whose personal data are processed for the purpose of granting an EORI number must be informed of:

(a) the identity and the contact details of the controller and, where applicable, of the controller's representative;

(b) the contact details of the data protection officer, where applicable;

(c) the purposes of the processing for which the personal data are intended as well as the legal basis for the processing;

(d) the recipients or categories of recipients of the personal data;

(e) the period for which the personal data will be stored, or if that is not possible, the criteria used to determine that period;

(f) the existence of the right to request from the controller access to and rectification or erasure of personal data or restriction of processing concerning the data subject or to object to processing as well as the right to data portability;

(g) the existence of the right to withdraw consent at any time, without affecting the lawfulness of processing based on consent before its withdrawal;

(h) the right to lodge a complaint with a supervisory authority;

(i) the existence of automated decision-making, including profiling, meaningful information about the logic involved, as well as the significance and the envisaged consequences of such processing for the data subject;

(j) where the processing is necessary for the purposes of the legitimate interests pursued by the controller or by a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data, the legitimate interests pursued by the controller or by a third party;

(k) where applicable, the fact that the controller intends to transfer personal data to a third country or international organisation and the existence or absence of an adequacy decision by the Commission, or in the case of transfers referred to in Article 46 or 47, or the second subparagraph of Article 49(1) of the Regulation (EU) 2016/679, reference to the appropriate or suitable safeguards and the means by which to obtain a copy of them or where they have been made available.

The information shall be provided in writing, or by other means, including, where appropriate, by electronic means. When requested by the data subject, the information may be assured orally, provided that the identity of the data subject is proven by other means.

4.1.2. Publication of identification and registration data

Identification and registration data on economic operators and other persons listed in Data Requirements Table of Chapter 3, Title I, Annex 12-01 to the UCC-DA, points 1, 2 and 3 (EORI number, full name of the person and address of establishment/address of residence) may be published on the Internet by the Commission only if the persons concerned have given freely their consent. That consent must consist of a freely given specific, informed and unambiguous indication of data subjects' wishes, by which he or she, by a statement or by the clear affirmative action, signifies agreement to the processing of personal data relating to that data subject. The consent to such publication must be given in written form.

The authority should also inform them that publication is not compulsory and that refusal of publication will in no way affect either processing of their application for an EORI number or any customs formalities involving the person concerned.

This will involve giving proper information about the fact that the data may be disclosed to the public via the Internet, apart from any other information that would be necessary to consider the consent as “freely given, specific and informed”.

The request for consent should be specific and clearly distinguished in the text from any other information provided to economic operators and others. The national data protection authorities should be consulted on the text of the consent.

Once it is given, such consent must be communicated, in accordance with the national legislation of the Member States, to the customs authorities of the Member States.

The person who expressed his/her written consent to disclosure of personal data has a right to withdraw his/her written consent at any time.

EORI numbers and the data listed in Data Requirements Table of Chapter 3, Title I, Annex 12-01 to the UCC-DA, will be processed in the central system for the period stipulated in the legal provisions of the Member States that uploaded the data.

Once this period has expired, the Member States must delete the EORI numbers from their national systems.

The link for checking the validity of EORI numbers and access EORI registration data is:

http://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en

ANNEX I

Data requirements

D.E. 1 - EORI number

Definition is in Article 1 (18) UCC DA

The EORI number is structured as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	PL
2	Unique identifier in a Member State	Alphanumeric 15	an..15	1234567890ABCDE

Examples of EORI numbers:
PL1234567890ABCDE for a Polish exporter (country code: PL) whose unique national number is 1234567890ABCDE.

Where the EORI number is to be assigned to an economic operator who is a TIR Carnet holder but who is not established in the customs territory of the Union, it is recommended to apply the following structure of the EORI number:

Field	Content	Field type	Format	Examples
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	CZ
2	Identifier for a TIR carnet	Alphabetic 1	T	-
3	The code of the national association through which the holder of the TIR Carnet has been authorized	Numerical 3	n3	053
4	Unique TIR Carnet holder identification number	Numerical 10	n..10	0123456789

Example

CZT0530123456789 for a trader who was authorized by the Russian association ASMAP (code 053) to utilize TIR carnet and who was registered for the EORI number in Czech Republic since he lodged there an entry summary declaration.

Country code: the Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Regulation (EU) No 1106/2012. The Commission regularly publishes regulations updating the list of country codes.

For the purpose of the registration Member States may use a number already assigned to an economic operator or other person by the competent authorities for tax, statistical or other purposes.

D.E. 2 - full name of the person

On EORI2, the size of the field for name of person is expanded to reflect international standards, making it possible to insert company names with up to 512 alphanumeric characters.

For natural persons:

Name of the person as indicated in a travel document recognized as valid for purposes of crossing the external border of the Union or in the national personal register of the Member State of residence.

For economic operators which are included in the business register of the Member State of establishment:

Legal name of the economic operator as registered in the business register of the country of establishment.

For economic operators that are not included in the business register of the country of establishment:

Legal name of the economic operator as indicated in the act of establishment.

D.E. 3 - the address of establishment/address of residence

The full address of the place where the person is established/resides, including the Street and number, Postcode, City, Country Code.

Field	Content	Field type	Format	Examples
1	Street and number	Alphanumeric 70	an..70	Franklin 28
2	Postcode	Alphanumeric 9	an..9	1000
3	City	Alphanumeric 35	an..35	Brussels
4	Country Code	Alphabetic 2	a2	ISO alpha 2: BE

D.E. 4 - establishment in the customs territory of the Union
To indicate whether or not the economic operator is established in the customs territory of the Union. This data element is only used for economic operators with an address in a third country.

Field type	Format	Codes used
Numeric 1	n1	0 Not established in the customs territory of the Union 1 Established in the customs territory of the Union

D.E. 5 - VAT identification number(s)

Each individual VAT identification number shall have a prefix of a Country Code (ISO alpha 2) by which the Member State of issue may be identified.
Nevertheless, Greece may use the prefix 'EL'.

Field	Content	Field type	Format	Examples	Cardinality
1	Identifier of the Member State assigning the number (ISO alpha 2 country code)	Alphabetic 2	a2	EL	99x
2	Unique identifier in a Member State	Alphanumeric 15	an..15	EL123456789	

From 1 of July 2010 VAT identification number(s), where assigned by Member States, have to be uploaded to the EORI central system. This can include more than one VAT number (but up to 99 numbers) depending on the individual situation. Persons performing taxable activities in several Member States will have many VAT numbers. However, only VAT number assigned to this person (and not e.g. to its subsidiary company) will need to be uploaded together with the EORI number. The responsible authorities in the Member State of registration will have to upload all VAT numbers they have received from person assigned an EORI number after having confirmed the authenticity of those numbers.

Member States have to delete the VAT numbers from the EORI central system as soon as they are no longer valid.

D.E. 6 - Legal status
The collection of this data element is not mandatory for the Member States.
The size of the field is up to 50 alphanumeric characters.
As stated in the act of establishment.

D.E. 7 - Contact information
Data that Member States may decide to waive.
Contact person name, address and any of the following: telephone number, fax number, e-mail address.

Field	Content	Field type	Format	Cardinality
1	Contact person name	Alphanumeric 70	an..70	9X
2	Street and number	Alphanumeric 70	an..70	
3	Postcode	Alphanumeric 9	an..9	
4	City	Alphanumeric 35	an..35	
5	Telephone number	Alphanumeric 50	an..50	
6	Fax number	Alphanumeric 50	an..50	
7	Email address	Alphanumeric 50	an..50	

D.E. 8 - Third country unique identification number
The collection of this data element (an..17) is not mandatory for the Member States.
The cardinality of this data element is 99x.
In the case of a person not established in the customs territory of the Union:
Identification number where assigned to the person concerned by the competent authorities in a third country for the identification of economic operators for customs purposes.

D.E. 9 - consent to disclosure of personal data listed in points 1, 2 and 3

Field type	Format	Codes used
Numeric 1	n1	"0" Not to be published "1" To be published

D.E. 10 - short name
Short name of the registered person (alphanumerical max. 70 characters).

Example:
BAT is a short name of the company British American Tobacco

D.E. 11 - Date of establishment
The collection of this data element (n..8) is not mandatory for the Member States.
For natural persons: date of birth
For legal persons and associations of persons referred to in Article 5(4) of the Code: date of establishment as indicated in the business register of the country of establishment or in the act of establishment where the person or the association is not registered in the business register.

D.E. 12 - Type of person
The collection of this data element is not mandatory for the Member States.

Field type	Format	Codes used
Numeric 1	n1	"1" Natural person "2" Legal person "3" Association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts.

D.E. 13 - Principal economic activity
The collection of this data element is not mandatory for the Member States.
Principal economic activity code (an4) in accordance with the Statistical Classification of Economic Activities in the European Community (NACE) listed in the business register of the Member State concerned.

Example:
4690 - Non-specialised wholesale trade

D.E. 14 - start date of the EORI number
First day (yyyymmdd - numerical 8 characters) of the validity period of the EORI record. This means the first day where the economic operator can use the EORI number for exchange with customs authorities. The start date may not be before the date of establishment.

D.E. 15 - expiry date of the EORI number
Last day (yyyymmdd - numerical 8 characters) of the validity period of the EORI record. This means the last day where the economic operator can use the EORI number for exchange with customs authorities.
The information has to be kept for 10 years after the expiry date in order to facilitate the correction of customs declarations that were filed before the economic operator became inactive (note 5 of Chapter 1, Title I, Annex 12-01 to the UCC-DA).

ANNEX II

Examples of forms of entities that in accordance with national laws of Member States are legal persons or associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person (see section 1.1.1).

Member State	Legal persons	Associations of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person
BE	▪ Société Privée à Responsabilité Limitée (S.P.R.L.), ▪ Société Anonyme (SA), ▪ Société Coopérative à Responsabilité Illimitée (SCRI)	Société en Commandite Simple (SCS)
BG	▪ Акционерните дружества (АД); ▪ Еднолични акционерни дружества (ЕАД); ▪ Акционерно дружество със специална инвестиционна цел (АДСИЦ); ▪ Дружество с ограничена отговорност (ООД); ▪ Еднолични дружество с ограничена отговорност (ЕООД); ▪ Сдружения и фондации с нестопанска цел; ▪ Както и всички останали лица, които са вписани в Търговския регистър	▪ ·Командните дружества (КД); ▪ ·Командно дружество с акции (КДА); ▪ ·Събирателно дружество (СД); ▪ ·Кооперации; ▪ ·Кооперативни предприятия; ▪ ·Между кооперативни предприятия; ▪ ·Клон на чуждестранно дружество (КЧД); ▪ ·Търговец – публично предприятие (Т-ПП); ▪ ·Търговско предприятие; ▪ ·Едноличен търговец (ЕТ) – физическо лице, което съгласно българското законодателство може да сключва и да извършва търговски сделки
CZ	▪ Veřejná obchodní společnost ▪ Komanditní společnost ▪ Společnost s ručením omezeným ▪ Akciová společnost ▪ Družstvo ▪ Státní podnik	
DK	- Aktieselskab (A/S) - Anpartsselskab (ApS) - Selvejende Institution	Interessentskab (I/S)
DE	▪ Gesellschaft mit beschränkter Haftung (GmbH), ▪ Aktiengesellschaft (AG), ▪ Eingetragener Verein (e.V.), ▪ Kommanditgesellschaft auf Aktien (KGaA, GmbH & Co. KGaA, Stiftung & Co. KGaA), ▪ Eingetragene Genossenschaft (eG),	▪ BGB-Gesellschaft (GbR), ▪ Partnerschaftsgesellschaft (+ Partner), ▪ offene Handelsgesellschaft (OHG, GmbH & Co. OHG), ▪ Kommanditgesellschaft (KG, GmbH & Co. KG, Limited & Co.

	▪ Stiftung des Privatrechts (Stiftung)	KG, AG & Co. KG, Stiftung & Co. KG, Stiftung GmbH & Co. KG), ▪ Stille Gesellschaft
EE	▪ Täisühing (TÜ) ▪ Usaldusühing (UÜ) ▪ Osaühing (OÜ) ▪ Aktsiaselts (AS) ▪ Tulundusühistu (-) ▪ Mittetulundusühing (MTÜ) ▪ Sihtasutus (SA)	
IE	▪ Limited Liability Company ▪ Unlimited Liability Company ▪ Statutory Bodies	▪ Partnership ▪ Trust
EL	▪ Ανώνυμη Εταιρεία (Α.Ε.) ▪ Ομόρρυθμη Εταιρεία (Ο.Ε.) ▪ Ετερόρρυθμη Εταιρεία (Ε.Ε.) ▪ Εταιρεία Περιορισμένης Ευθύνης (Ε.Π.Ε.) ▪ Ιδιωτική Κεφαλαιουχική Εταιρεία (Ι.Κ.Ε.) ▪ Νομικό Πρόσωπο Δημοσίου Δικαίου (Ν.Π.Δ.Δ.) ▪ Νομικό Πρόσωπο Ιδιωτικού Δικαίου (Ν.Π.Ι.Δ.) ▪ Συνεταιρισμός ▪ Σωματείο ▪ Ίδρυμα	Συμμετοχική ή αφανής εταιρεία
ES	▪ Sociedad Anónima (S.A.), ▪ Sociedad Limitada (S.L), ▪ Sociedad colectiva, ▪ Sociedad Comanditaria, ▪ Sociedad Cooperativa, ▪ Sociedad civil con personalidad jurídica, ▪ Corporaciones locales, ▪ Organismos públicos,	▪ Comunidad de propietarios, ▪ Comunidad de bienes y herencias yacentes, ▪ Uniones temporales de empresas, ▪ sociedad civil sin personalidad jurídica.
FR	▪ Société anonyme (SA) ▪ Société coopérative de production (SCOP); ▪ Société coopérative ; ▪ Société par actions simplifiée (SAS) ; ▪ Société par actions simplifiée unipersonnelle (SASU) ; ▪ Société à responsabilité limitée (SARL) ; ▪ Société d'Exercice Libéral à Responsabilité Limitée (SELARL) ▪ Entreprise unipersonnelle à responsabilité limitée (EURL) ; ▪ Société en commandite simple (SCS) ; ▪ Société en commandite par actions (SCA) ; ▪ Société en nom collectif (SNC) ; ▪ Société anonyme sportive professionnelle (SASP). ▪ Société civile immobilière (SCI) ; ▪ Société civile professionnelle (SCP) ; ▪ Société civile de moyens (SCM) ; ▪ Société d'exercice libéral (SEL) ; ▪ Etablissement public à caractère industriel et commercial (EPIC) ; ▪ Etablissement public à caractère	▪ Toute personne physique ; ▪ établissement ; ▪ Régie intéressée ; ▪ Régie de service public. Il n'y a pas de limite ou de liste définie car n'importe qui peut rentrer dans le champ d'application de cette définition notamment via une procuration.

	administratif (EPA) ; ▪ Établissements publics à caractère scientifique et technologique (EPST) ▪ Établissements publics à caractère scientifique, culturel et professionnel (EPCSCP) ▪ Établissements publics de coopération scientifique (EPCS) ▪ Établissements publics de coopération culturelle (EPCC) ▪ Établissements publics économiques ▪ Établissements publics de coopération intercommunale[4] (EPCI) ▪ Établissements publics de santé (EPS) ▪ Établissements publics du culte ▪ Établissements publics sociaux ou médico-sociaux ▪ Offices public de l'habitat (OPH), qui succèdent aux OPAC et aux Officices publics d'HLM (OPHLM). ▪ Caisse des écoles (Établissements publics locaux) ▪ Services départementaux d'incendie et de secours (SDIS) ▪ L'Etat Français ; ▪ Collectivités territoriales et leurs groupements (communes, départements, régions, collectivités d'outre-mer, intercommunalités, cantons, arrondissements,...) ; ▪ groupements d'intérêt public (GIP) ; ▪ autorités publiques indépendantes (AAI). ▪ groupements d'intérêt économique (GIE) ; ▪ groupements européens d'intérêt économique (GEIE) ▪ syndicats ; ▪ fondations d'entreprise ; ▪ fondation reconnue d'utilité publique ; ▪ fondation abritée ; ▪ Association de fait, ou non déclarée ; ▪ association déclarée ; ▪ associations agrées ; ▪ associations reconnues d'utilité publique (RUP) ; ▪ associations intermédiaires ;	
IT	▪ Società a responsabilità limitata (S.r.l.) ▪ Società per Azioni (S.p.A.)	▪ Società in nome collettivo (S.n.c.) ▪ Società in accomandita semplice (S.a.s.)
CY	▪ Δημόσια Εταιρεία, ▪ Ιδιωτική Εταιρεία περιορισμένης ευθύνης	▪ Συνεταιρισμός, Σωματείο, ▪ Ίδρυμα, Λέσχη
LV	▪ Sabiedrība ar ierobežotu atbildību (SIA), ▪ Akciju sabiedrība (AS), ▪ Individuālais komersants (IK)	▪ Komandītsadiedrība (KS), ▪ Pilnsabiedrība (PS)
LT	▪ Akcinė bendrovė (AB) ▪ Uždaroji akcinė bendrovė (UAB) ▪ Mažoji bendrija (MB)	Be

	▪ Žemės ūkio bendrovė (ŽŪB) ▪ Kooperatinė bendrovė (kooperatyvas) ▪ Tikroji ūkinė bendrija (TŪB) ▪ Komanditinė ūkinė bendrija (KŪB) ▪ Individuali įmonė (IĮ) ▪ Europos bendrovė ▪ Europos kooperatinė bendrovė ▪ Europos ekonominių interesų grupė ▪ Advokatų profesinė bendrija ▪ Privačių detektyvų bendrija ▪ Valstybės įmonė (VĮ) ▪ Savivaldybės įmonė ▪ Biudžetinė įstaiga (BĮ) ▪ Viešoji įstaiga (VšĮ) ▪ Asociacija ▪ Labdaros ir paramos fondas ▪ Bendrija ▪ Sodininkų bendrija ▪ Politinė partija ▪ Tradicinė religinė bendruomenė ar bendrija ▪ Religinė bendruomenė ar bendrija ▪ Profesinė sąjunga ir jų susivienijimas ▪ Nuolatinė arbitražo institucija ▪ Europos teritorinio bendradarbiavimo grupė ▪ Šeimyna ▪ Centrinis bankas ▪ Prekybos, pramonės ir amatų rūmai ▪ Lietuvos prekybos, pramonės ir amatų rūmų asociacija ▪ Bendras valdymo ir pranešimų centras	
LU	▪ Entreprise individuelle ▪ Société à responsabilité limitée unipersonnelle ▪ Société à responsabilité limitée (Sàrl) ▪ Société anonyme (SA) ▪ Société en nom collectif (SNC) ▪ Société coopérative ▪ Groupement d'intérêt économique (GIE) ▪ Société civile (SC) et Société civile immobilière (SCI) ▪ Société européenne (SE)	▪ Société en commandite simple (SCS)
HU	▪ korlátolt felelősségű társaság (kft.), ▪ részvénytársaság (rt.), ▪ közhasznú társaság (kht.), ▪ egyesület, ▪ köztestület, ▪ vállalat, ▪ leányvállalat, ▪ alapítvány, ▪ egyesülés, ▪ költségvetési szerv, ▪ szövetkezet, ▪ tröszt	▪ közkereseti társaság (kkt.), ▪ betéti társaság (bt.), ▪ külföldi székhelyű vállalkozás magyarországi fióktelepe ▪ egyéni vállalkozó (e.v.) ▪ egyéni cég (e.c.)
MT	▪ Company Limited ▪ Public Liability Company	Other Commercial Partnerships
NL	▪ Besloten vennootschap met beperkte aansprakelijkheid (BV) ▪ Naamloze vennootschap (NV)	▪ Maatschap ▪ Commanditaire vennootschap ▪ Vennootschap onder firma

	▪ Vereniging ▪ Coöperatieve vereniging ▪ Stichting ▪ Publiekrechtelijk rechtspersoon	
AT	▪ Aktiengesellschaft - Namenszusatz „*Aktiengesellschaft*“ oder „*AG*“ ▪ Bund, einschl. Gebietskörperschaften ▪ Bundeskammer, Landeskammer ▪ Bundesland, einschl. Gebietskörperschaften ▪ Europäische Genossenschaft - mit voran- oder nachgestelltem Namenszusatz *„SCE“* und gegebenenfalls mit der Ergänzung *„mit beschränkter Haftung“* bzw. *„mbH“* ▪ Europäische Gesellschaft - mit voran- oder nachgestelltem Namenszusatz *„SE“* ▪ Fonds ▪ Gemeinde ▪ Genossenschaft mit beschränkter Haftung - mit Namenszusatz „*Genossenschaft mit beschränkter Haftung*“, „*Genossenschaft mbH*“ oder „*GenmbH*“ ▪ Genossenschaft - mit Namenszusatz „*Genossenschaft*“ oder „*Gen*“ ▪ Gesellschaft mit beschränkter Haftung - mit Namenszusatz „*Gesellschaft mit beschränkter Haftung*“, „*Gesellschaft mbH*“, „*GesmbH*“ oder „*GmbH*“ ▪ Privatstiftung - mit Namenszusatz „*Privatstiftung"* ▪ Österreichisches Filminstitut ▪ Sozialversicherungsanstalt, Krankenkasse ▪ Stiftung zur Erfüllung gemeinnütziger oder mildtätiger Aufgaben - im Namen muss ein Hinweis auf den Stiftungszweck enthalten sein ▪ Universität ▪ Verein - Name des Vereins muss einen Schluss auf den Vereinszweck enthalten ▪ gesetzlich anerkannte Kirchen und Religionsgemeinschaften	▪ Europäische Wirtschaftliche Interessenvereinigung - mit dem Namenszusatz „EWIV“. ▪ Gesellschaft bürgerlichen Rechts - mit Namenszusatz „GesbR“ ▪ Gesellschaft mit beschränkter Haftung & Kommanditgesellschaft - mit Namenszusatz der Gesellschaft mit beschränkter Haftung ergänzt um „& Co KG“ ▪ Kommanditgesellschaft (einschließlich Kommandit-Erwerbsgesellschaft (KEG)) - mit Namenszusatz „Kommanditgesellschaft“ oder „KG“ (gilt auch für KEGs ab 1. Jänner 2010) ▪ Offene Gesellschaft (darunter fallen auch offen Handelsgesellschaften (OHG) und offene Erwerbsgesellschaften (OEG) - mit Namenszusatz „Offene Gesellschaft“ oder „OG“
PL	▪ spółka z ograniczoną odpowiedzialnością ▪ spółdzielnia ▪ spółka akcyjna ▪ fundacja ▪ stowarzyszenie	▪ spółka jawna, ▪ spółka komandytowa ▪ spółka partnerska; ▪ spółka komandytowo-akcyjna ▪ wspólnota mieszkaniowa
PT	▪ Sociedade Anónima (SA), Sociedade por Quotas, ▪ Sociedade em Comandita, ▪ Sociedade em nome colectivo.	
RO	▪ societate in nume colectiv ▪ societate in comandita simpla ▪ societate pe actiuni (SA) ▪ societate in comandita pe actiuni ▪ societate cu raspundere limitata (SRL)	▪ asociatiile familiale asociatiune in participatiune

SI	Pravne osebe zasebnega prava: ▪ društvo ▪ delniška družba (d.d.) ▪ družba z omejeno odgovornostjo (d.o.o.) ▪ komanditna delniška družba (k.d.d.) ▪ zadruga ▪ gospodarsko interesno združenje (g.i.z.) ▪ družba z neomejeno odgovornostjo (d.n.o.) ▪ komanditna družba (k.d.) Pravne osebe javnega prava: ▪ javni zavodi ▪ javni skladi ▪ javne agencije ▪ Banka Slovenije	▪ Združba oseb na podlagi ▪ družbene pogodbe (societeta).
SK	▪ Spoločnosť s ručením obmedzeným ▪ Akciová spoločnosť ▪ Verejná obchodná spoločnosť ▪ Komanditná spoločnosť ▪ Družstvo ▪ Štátny podnik	Občianske združenie
FI	▪ Avoin yhtiö (öppet bolag) ▪ Kommandiitti yhtiö (kommanditbolag) ▪ Osakeyhtiö (aktiebolag) ▪ Osuuskunta (andelslag) ▪ Säätiö (stiftelse) ▪ Valtion tai kunnan laitos (statlig eller kommunförbundets inrättning) ▪ Yhdistys (förening) ▪ Yksityinen elinkeinonharjoittaja (enskild näringsidkare)	Eurooppalainen taloudellinen etuyhtymä (Europeisk ekonomisk intressegruppering)
SE	▪ Aktiebolag (AB), ▪ Handelsbolag (HB), ▪ Kommanditbolag (KB) ▪ Ekonomiska föreningar ▪ Statliga och kommunala myndigheter (här ingår även landsting) ▪ Stiftelser	
UK	▪ Sole proprietor, Partnership, Company	registered partnership
HR	▪ trgovačka društva (društvo s ograničenom odgovornošću, dioničko društvo, gospodarsko interesno udruženje, javno trgovačko društvo, komanditno društvo) ▪ trgovac pojedinac ▪ udruge registrirane u Registar udruga ▪ ostale pravne osobe upisane u Sudskom registru (ustanove, zadruge) ▪ gospodarska interesna udruženja, podružnice inozemnih trgovačkih društava ▪ državna tijela, tijela jedinica lokale i područne (regionalne) samouprave te druga javnopravna tijela	▪ ortakluk ▪ udruge koje nisu registrirane ni upisane u Registar udruga