Federale
Overheidsdienst
FINANCIEN

DOUANE EN ACCIJNZEN

BUSINESS USER GUIDE IDMS

Content

1. DOCUMENT HISTORY

DOCUMENT INFORMATION

Settings	Value
Document Name	Business User Guide IDMS
Project Name	UCC IDMS
Document Author	Business Analysts IDMS
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REVISION HISTORY

Version	Date	Description	Action	page
0.1	10/07/2025	Import declaration columns, deferral of VAT, method of payment	I	all
0.2	29/09/2025	Previous documents	I	10-13

(* Action: I = Insert, R = Replace, U=Update)

2. OBJECTIVE OF THIS DOCUMENT

The main objective of this document is to provide a business guide for the IDMS system. This guide intends to provide information that can be used by customs officers and by the economic operators in order to support them in their understanding of the functionalities of the IDMS system.

Disclaimer: This guide will be updated as new functionalities become available or when changes occur to functionalities already in production.

3. ABBREVIATIONS AND ACRONYMS

Abbreviation/Acronym	Description
IDMS	Import Declaration Management System
VAT	Value Added Taxes
EORI	Economic Operators Registration and Identification number

4. THE DIFFERENT IMPORT DECLARATION COLUMNS

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal Basis	Allowed procedure
H1	Declaration for release for free circulation and Special procedure — Specific use — Declaration for end-use	Declaration for release for free circulation: Articles 5(12), 162 and 201 of the Code Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H2	Special procedure — Storage — Declaration for customs warehousing	Articles 5(12), 162, 210 and 240 of the Code	71
H3	Special procedure — Specific use — Declaration for temporary admission	Articles 5(12), 162, 210 and 250 of the Code	53
H4	Special procedure — processing — declaration for inward processing	Articles 5(12), 162, 210 and 256 of the Code	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3) of the Code	40, 42, 61, 63, 95, 96
H6	Customs declaration in postal traffic for release for free circulation	Articles 5(12), 162 and 201 of the Code	01, 07, 40
H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009	Articles 5(12), 162 and 201 of the Code	40 00 (not in dataset)
I1	Import simplified declaration	Articles 5(12) and 166 of the Code	01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	Articles 5(33), 171 and 182 of the Code	N/A

5. PRACTICAL GUIDE ABOUT USAGE OF SOME DATA GROUPS, DATA ELEMENTS AND MESSAGES

5.1. DEFERRAL OF VAT

There are some specificities depending on the type of declaration. More information on how to fill in the declaration per type can be found below.

5.1.1. H1 DECLARATIONS

The postponement of payment is subject to:

1. An authorisation issued by the central departments of the General Tax Administration.

2. The advance payment of an amount as VAT to the postal current account of the VAT office indicated by the central services.

3. When importing, the declarant must file an import declaration at the competent customs office.

4. The declarant must mention in the Method of payment the code "G" in D.E. 14 03 038 000 (Duties and taxes – **method of payment** for tax type B00);.

5. The additional fiscal reference with role code FR1 in D.E. 13 16 031 000 (Additional fiscal reference - role) must be completed with the Belgian VAT number of the importer assigned to the recipient in D.E. 13 16 034 000 (Additional fiscal reference - VAT identification number).

6. The license number of the ET14000 authorisation must be mentioned in D.E. 12 10 000 000 (Deferred payment).

The system will automatically verify if the provided reference is properly linked to the importer. Furthermore, the system checks if the importer holds a license, and if it is not mentioned when it should be, the declaration will be rejected.

Therefore if the deferral vat must be used and it is not mentioned in the declaration, the declaration will be rejected using the rejection message (IE456).

The license number of the ET14000 authorisation can be found in an old PLDA declaration or if it is a new one you can contact the central departments of the General Tax Administration.

When the importer has an individual Belgian VAT number, then the IDMS system validates whether the VAT identification number indicated at FR1 corresponds to that of the importer. In that case, in the EORI database, the Belgian VAT number mentioned in D.E. 13 16 034 000 will be linked to the EORI number of the importer mentioned in D.E. 13 04 017 000 (Identification number of the importer), being the VAT addressee as defined in article 6 of the Royal Decree no. 7.

However, if D.E. 13 16 034 000 (additional fiscal reference – VAT identification number) mentions the global VAT number of the globally liable representative called upon by the importer, there is no link in the EORI database because a global VAT number can never be linked to an EORI number.

5.1.2. H2 DECLARATIONS

Storage in customs warehouse is a suspensive arrangement for VAT within the meaning of article 23, § 4, of the VAT Code. Since no VAT is due, the deferral of VAT mechanism cannot be applied either. This means we skip the deferral of VAT validation for H2 declarations in IDMS.

5.1.3. H3 DECLARATIONS

A distinction must be made between temporary admission with full exemption from import duties and temporary admission with partial exemption from import duties.

5.1.3.1. Temporary admission with full exemption from import duties

Temporary admission with full exemption from import duties is a suspensive arrangement for VAT within the meaning of Article 23, § 4, of the VAT Code. Since no VAT is due, the deferral of VAT mechanism cannot be applied either.

However, if the importer has an ET14000 authorisation, it must be mentioned in D.E. 12 10 000 000 (Deferred payment) in order to avoid the imposition of a VAT deposit:

- for comprehensive guarantees, the following data elements must be entered:
  - 12 10 000 000 (Deferred payment)
  - 12 12 001 000 (mention of the authorisation number),
  - 12 12 002 000 (mention of the TARIC certificate code C516) and
  - 12 12 080 000 (mention of the EORI number of the authorisation holder);

- for single guarantees (based on a customs declaration in accordance with the provisions of Article 163 of the UCC), the following data elements must be entered:
  - 13 04 017 000 (Identification number of the importer);
  - 12 10 000 000 (Deferred payment)
  - 12 02 008 000 (indication of code 00100 in Additional Information Code) and
  - 12 02 009 000 (indication of 'Simplified authorisation' in Additional Information Text).

In D.E. 11 10 000 000 (additional procedure), one of the Union codes D01 to D30 must be indicated.

5.1.3.2. Temporary admission with partial exemption from import duties

When placing the goods under the temporary admission arrangement with partial exemption from import duties, they must be declared for consumption for the application of VAT in Belgium, since this arrangement is not a suspensive arrangement for VAT within the meaning of Article 23, § 4, of the VAT Code. This means that only in the case of temporary admission with partial exemption from import duties it is possible to use deferral of the levy of VAT due upon import.

The following data-elements must be mentioned in the declaration:

- the **code G** needs to be entered in D.E. 14 03 038 000 (Duties and taxes – **method of payment** for tax type B00);
- the **code 2VAT** in D.E. 12 04 002 000 (Type of additional reference), used as a roll code for the importer, and the VAT number linked to it in D.E. 12 04 001 000 (Reference number of the additional reference) and
- the **license number** of the ET14000 authorisation to be entered in D.E. 12 10 000 000 (Deferred payment).
- In D.E. 11 10 000 000 (Additional procedure) the Union code D51 must always be stated.

5.1.4. H4 DECLARATIONS

Please note: inward processing is a VAT suspensive arrangement within the meaning of Article 23, § 4, of the VAT Code. Since no VAT is due, the deferral of VAT mechanism cannot be applied either.

Since the deferral of VAT mechanism is not applied, code G may not be mentioned in D.E. 14 03 038 000 (Method of payment).

However, in the explanatory memorandum H4, the license number of the ET14000 authorisation of the authorisation holder must be mentioned in D.E. 12 10 000 000 (Deferred payment) in order to avoid a VAT deposit being required when placing goods under the inward processing procedure:

- for comprehensive authorisations, the following data elements must be mentioned:
  - 12 10 000 000 (Deferred payment: license number ET14000)
  - 12 12 001 000 (Authorisation Reference Number: mention of the authorisation number)
  - 12 12 002 000 (Authorisation Type: mention of the TARIC certificate code C601) and
  - 12 12 080 000 (Authorisation Holder of the authorization: mention of the EORI number of the authorisation holder)

- for one-time authorisations (based on a customs declaration in accordance with the provisions of Article 163 of the UCC), the following data elements must be mentioned:
  - 13 04 017 000 (Identification number of the importer);
  - 12 10 000 000 (Deferred payment: license number ET14000)
  - 12 02 008 000 (Additional Information Code: indication of code 00100) and
  - 12 02 009 000 (Additional Information Text: indication of 'Simplified authorisation')

5.1.5. H5 DECLARATIONS

Hereby you can find how to fill in currently in the IDMS system deferral of VAT for H5 declarations:

- the **code G** needs to be entered in D.E. 14 03 038 000 (Duties and taxes – **method of payment** for tax type B00);
- the **code FR1** in D.E. 13 16 031 000 (Additional fiscal reference - role) **and** the **VAT number** linked to it in D.E. 13 16 034 000 (Additional fiscal reference - VAT identification number) and
- the **code 6VAT** in D.E. 12 04 002 000 (Type of additional reference), identifying the ET14000 authorisation, **and** the associated ET14000 **license number** in D.E. 12 04 001 000 (Reference number of the additional reference)

5.1.6. H6 DECLARATIONS

The H6 declarations follow the same flow as 5.1.1

5.1.7. I1 DECLARATIONS

For I1 declarations, the validation on deferral of VAT is skipped. This validation is done when receiving the supplementary declaration.

5.2. METHOD OF PAYMENT

In the declaration process, each goods shipment item can have its own specified method of payment.

However, it's crucial to maintain consistency across all items within a single declaration. This means that all goods shipment items must either share the same method of payment or have compatible combinations of methods.

For example, if one item in a declaration is assigned method A, all other items should also use method A.

Similarly, if one item has methods G and D, then all other items must have the same combination of methods, ensuring uniformity throughout the declaration.

5.2.1. THE FOLLOWING CODES MAY BE USED

- A - Payment in cash
- B - Payment by credit card
- C - Payment by cheque
- D – Benelux guaranty
- E - Deferred or postponed payment
- G - Postponed payment — VAT system (Article 211 of Directive 2006/112/EC)
- H - Electronic credit transfer
- P – FRCT

5.2.2. POSSIBLE COMBINATIONS OF METHOD OF PAYMENT

- 1 method of payment: A, B, C, E, H or P
- 2 method of payments:
  - G and one of “A, B, C, E, H or P”
  - D and one of “A, B, C, E, H or P”
- 3 method of payments: G and D and one of “A, B, C, E, H or P”

It's important to note that the linkage with tax types is not required in the declaration, as this will be automatically handled by IDMS (Import Declaration Management System) based on the specified method of payment.

Each tax type is meticulously linked to the appropriate method of payment within our database. This ensures that information is accurately transmitted in IE428 and IE429 and is correctly displayed in the user interface.

In essence, when the method of payment G (Deferral VAT) is utilized, all VAT (B00) taxes, irrespective of their status as payable taxes or guarantees, must be linked to G. This is because for VAT, Deferral of VAT takes precedence over other payment methods.

For IOSS role code FR5 must be mentioned in D.E. 13 16 031 000 (Additional fiscal reference - role) with the license number of IOSS in D.E. 13 16 034 000 (Additional fiscal reference - license number IOSS).

The special VAT license number in the context of IOSS has a different structure. The format of this special VAT license is IMxxxyyyyyyz (where x, y and z represent a digit):

- the first 2 characters are always 'IM';
- the next 3 characters indicate the Member State of identification (MSID). If Belgium is the Member State of identification, this is indicated by the 3-digit ISO code 056, resulting in 'IM056';
- the next 6 characters are the NETP identification (NETP stands for 'non-established taxable person');
- the last character is a control character.

Moreover, two specific methods of payment are designated for guarantees: D (for Benelux) and R. Any tax categorized as "secured" in Tarbel constitutes a guarantee.

5.3. PREVIOUS DOCUMENTS

Generally, D.G. 'Previous Documents' refer to the declaration concerning the previous customs procedures **(CL214)**, e.g., in a standard customs declaration for free circulation following a special procedure, for instance the customs warehousing procedure (requested procedure/previous procedure 4071), the customs declaration for customs warehousing (71 00) shall be registered under this D.G. In case the given previous document concern all goods items of the declaration, it can be indicated in D.G. 'Previous Documents' at goods shipment level, otherwise, it should be indicated in the same D.G 'Previous Documents' existing at goods item level.

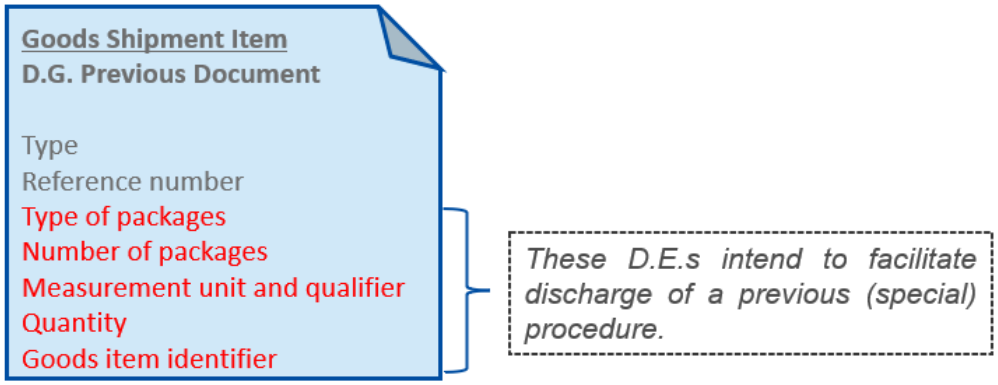
The structure of the D.G. is different at Goods shipment and at Goods Item levels. At Goods shipment level the D.G. contains only the 'Type' (CL214 - Previous Document Type Common) and the 'Reference number' of the document, while at goods item level, additional data items exist which are the following: "Goods item identifier, "Type of packages", "Number of packages", "Measurement unit and qualifier" and "Quantity". These data items intend to facilitate the discharge of a previous (special) procedure (e.g., resuming the above referred example - procedure/previous procedure 4071 – these data items make it more visible what were the quantities of a specific goods item declared in the customs declaration for placing goods under free circulation following the previous customs warehousing procedure).

In this context, at the **shipment level**, we anticipate the NCLE reference in the case of a procedure under EIDR (Entry in Declarant's Records) and the MRN (Movement Reference Number) of the simplified declaration in the case of a supplementary declaration. These references aid in linking the shipment to the corresponding customs procedures and ensure accurate processing within the system.

WRITE-OFF

NOTE: As the business rules and implementation for write off is still under review, this documentation will be adapted shortly as the situation evolves.

For **writing off** purposes D.G. previous document can be used **only on goods item level,** because the details related to the writing-off of the goods declared in the previous document concerned can be declared only on item level.



Here is the list of documents for which IDMS will be able to automatically write-off in the Goods Flow and the Goods Accounting. Note that IDMS doesn't support writing off to both Goods Flow and Goods Accounting in the same declaration, these will be rejected.

IDMS uses the previous document type to determine that write off should be triggered. **Only previous documents of type N337, N820, N821 and NRMN will trigger write off**. In case of NRMN the write off is only triggered for previous procedure 71 and warehouse type S.

Limitation: As the write off of type NMRN is only triggered when the warehouse type is S, the write off currently doesn't happen when you move goods from a public warehouse to a private warehouse. We are analyzing how to solve this issue in the future implementation.

When you need to provide a previous document for write off, but

Based on the **format** of the document reference, IDMS determines if the write off needs to be done in Goods Accounting or Goods Flow. If the provided reference does not allow write-off the statement will be rejected using the **rejection message (IE456).**

Additionally, it's important to note that the information within this data group represents that of the previous document with the quantities to be written off.

For each of the below previous document types, the '**type of packages'** and the **quantity** is required and **'measurement unit and qualifier'** = KGM.

Writing off Goods Accounting

Details on how to write off TSD and H2 in the new Goods Accounting can be found in the *GA Basics* document.

Write off Goods Flow (PLDA)

As certain data that is required in PLDA for a successful write off, is not foreseen in the Previous Documents section in the new dataset, a workaround was required to enable write off from the Goods Flow in IDMS. Several data elements need to be provided in the same field "Previous Document Reference" as described below for the different types of previous document.

Previous document IM7

- Previous document type : NMRN
- Previous document reference : letter G followed by the MRN of the IM7

Data	format	extra info on contents	Example value
"G"	a1	The "G" indicates the reference is for Goodsflow in PLDA.	G
MRN		MRN of the IM7	19BEI0000051029076

Example value : G19BEI0000051029076

- Number of Packages: required, except for Bulk (CL181) optional, if provided for bulk = 0
- Goods Item Identifier: required

Temporary Storage Declaration

For Temporary Storage Declarations, the following information needs to be provided in the previous document section:

- Previous document type: N337
- Previous document reference: (depending on type of document see details below)
- Number of Packages: always required, for Bulk (CL181) = 0
- Goods Item Identifier: forbidden

The information to provide in the Previous document reference is described below, starting with a number to reference the type of document. (1 = manifest Air freight; 2 = Lyst Air freight ; 3 = manifest Sea freight)

Previous document reference for Sato air freight

Data	format	extra info on contents	Example value
code type document	n1	1	1
manifestnumber - flightdate	n6	YYMMDD	191028
manifestnumber - flightnumber	an..8		SN3592
delimiter	*		*

AWB number	an..35		2046932421

Example value : 1191028SN3592*2046932421

Previous document reference for Sato Lyst

Data		format	extra info on contents	Example value
code type document		n1	2	2
lyst number - wharehouse code		a3		DSV
lyst number - sequencenumber		n5		00776
HAWB number		an..15		EDC0157548

Example value : 2DSV00776EDC0157548

Previous document reference for Sato sea freight

Data	format	extra info on contents	Example value
code type document	n1	3	3
manifestnumber - ship stay residence number	n6	ssr a.k.a. registration number; manifest a.k.a. manifest 126	999670
manifestnumber - IMO Number	an..8	Ssr a.k.a. registration number; manifest a.k.a. manifest 126	L9199256
delimiter	*		*
agentcode	an..6		VERING
delimiter	*		*
manifest article number	n4	e.g. 0001	0001
delimiter	*		*
manifest article item number	n4		0001
delimiter	*		*
B/L number	an..35		1UU

Example value: 3270675L9410789*ANFREI*0014*0001*EGLV450341813055

Limitation: While it is possible to write off several previous documents in the same goods item, it's not advised to do so for Sato Sea Freight, as only one of the previous documents will be send to CCRM.

Write off NCTS-5 (temporary solution)

As the Goods Accounting is not yet ready to receive the new Transit TSD, the Transit documents created in NCTS-P5 are temporarily written off in the Goods Flow.

In order to write off these documents correctly, you need to provide the information below.

Limitation: The implementation in IDMS for this temporary solution foresees only the write off of these documents when a new declaration is submitted. When a declaration is invalidated or amended, the write off these transit documents will not be invalidated/amended accordingly. The full solution will be implemented with the integration of Transit TSD in the Goods Accounting.

Previous document Type	**Previous document Reference number**	**Previous document Goods item number**	**Previous document Type of packages**	**Previous document Number of packages**	**Previous document Measurement unit and qualifier**	**Previous document Quantity**
N820 (Aangifte voor Uniedouan evervoer — gemengde zendingen (T))	MRN of the NCTS 5 document	Declaration goods item number of the NCTS 5 document	Must be the same as the package type of the original NCTS 5 document	The number of packages being written off. For bulk CL181, number of packages = 0	'KGM'	Refers to the mass being written off.
N821 (Aangifte voor extern Uniedouan evervoer (T1))						